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# Financial report and audited financial statements

**for the 12-month period
from 1 July 2012 to 30 June 2013**

**and**

# Report of the Board of Auditors

**Volume II
United Nations peacekeeping operations**

United Nations • New York, 2014

*Note*

Symbols of United Nations documents are composed of letters combined with figures. Mention of such a symbol indicates a reference to a United Nations document.

[17 January 2014]

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## Abbreviations

| | |
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| AMISOM | African Union Mission in Somalia |
| IPSAS | International Public Sector Accounting Standards |
| MINUGUA | United Nations Verification Mission in Guatemala |
| MINURCA | United Nations Mission in the Central African Republic |
| MINURCAT | United Nations Mission in the Central African Republic and Chad |
| MINURSO | United Nations Mission for the Referendum in Western Sahara |
| MINUSTAH | United Nations Stabilization Mission in Haiti |
| MIPONUH | United Nations Civilian Police Mission in Haiti |
| MONUA | United Nations Observation Mission in Angola |
| MONUSCO | United Nations Organization Stabilization Mission in the Democratic Republic of the Congo |
| OIOS | Office of Internal Oversight Services |
| ONUB | United Nations Operation in Burundi |
| ONUC | United Nations Operation in the Congo |
| ONUCA | United Nations Observer Group in Central America |
| ONUMOZ | United Nations Operation in Mozambique |
| ONUSAL | United Nations Observer Mission in El Salvador |
| UNAMID | African Union-United Nations Hybrid Operation in Darfur |
| UNAMIR | United Nations Assistance Mission for Rwanda |
| UNAMSIL | United Nations Mission in Sierra Leone |
| UNAVEM | United Nations Angola Verification Mission |
| UNDOF | United Nations Disengagement Observer Force |
| UNEF | United Nations Emergency Force |
| UNFICYP | United Nations Peacekeeping Force in Cyprus |
| UNIFIL | United Nations Interim Force in Lebanon |
| UNIIMOG | United Nations Iran-Iraq Military Observer Group |
| UNIKOM | United Nations Iraq-Kuwait Observation Mission |
| UNISFA | United Nations Interim Security Force for Abyei |
| UNLB | United Nations Logistics Base at Brindisi, Italy |
| UNMEE | United Nations Mission in Ethiopia and Eritrea |
| UNMIBH | United Nations Mission in Bosnia and Herzegovina |

| | |
|---|---|
| UNMIH | United Nations Mission in Haiti |
| UNMIK | United Nations Interim Administration Mission in Kosovo |
| UNMIL | United Nations Mission in Liberia |
| UNMIS | United Nations Mission in Sudan |
| UNMISS | United Nations Mission in South Sudan |
| UNMISET | United Nations Mission of Support in East Timor |
| UNMIT | United Nations Integrated Mission in Timor-Leste |
| UNMLT | United Nations Military Liaison Team in Cambodia |
| UNMOGIP | United Nations Military Observer Group in India and Pakistan |
| UNMOT | United Nations Mission of Observers in Tajikistan |
| UNOCI | United Nations Operation in Côte d'Ivoire |
| UNOMIG | United Nations Observer Mission in Georgia |
| UNOMIL | United Nations Observer Mission in Liberia |
| UNOMSIL | United Nations Observer Mission in Sierra Leone |
| UNOMUR | United Nations Observer Mission in Uganda-Rwanda |
| UNOSOM | United Nations Operation in Somalia |
| UNPF | United Nations Peace Forces |
| UNPREDEP | United Nations Preventive Deployment Force |
| UNPSG | United Nations Civilian Police Support Group |
| UNSMIH | United Nations Support Mission in Haiti |
| UNSMIS | United Nations Supervision Mission in the Syrian Arab Republic |
| UNSOA | United Nations Support Office for AMISOM |
| UNTAC | United Nations Transitional Authority in Cambodia |
| UNTAES | United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium |
| UNTAET | United Nations Transitional Administration in East Timor |
| UNTAG | United Nations Transition Assistance Group |
| UNTMIH | United Nations Transition Mission in Haiti |
| UNTSO | United Nations Truce Supervision Organization |

# Letters of transmittal

30 September 2013

Dear Mr. Chairman

In accordance with financial regulation 6.2, I have the honour to submit the accounts of the United Nations peacekeeping operations for the 12-month period from 1 July 2012 to 30 June 2013, which I hereby approve. The financial statements have been completed and certified as correct by the Controller.

Copies of these financial statements are also being transmitted to the Advisory Committee on Administrative and Budgetary Questions.

(*Signed*) **BAN** Ki-moon
Secretary-General

Mr. Amyas Morse
Chair of the United Nations Board of Auditors
United Nations
New York

17 January 2014

Sir,

I have the honour to transmit to you the financial statements of the United Nations peacekeeping operations for the financial period ended 30 June 2013, which were submitted by the Secretary-General. These statements have been examined by the Board of Auditors.

In addition, I have the honour to present the report of the Board of Auditors with respect to the above accounts, including the audit opinion thereon.

(*Signed*) Amyas **Morse**
Comptroller and Auditor-General of the
United Kingdom of Great Britain and Northern Ireland
Chair of the United Nations Board of Auditors

The President of the General Assembly
of the United Nations
New York

# Chapter I

# Report of the Board of Auditors on the financial statements: audit opinion

## Report on the financial statements

We have audited the accompanying financial statements of the United Nations peacekeeping operations, which comprise the statement of income and expenditure and changes in reserves and fund balances for the year ended 30 June 2013 (statement I), the statement of assets, liabilities and reserves and fund balances as at 30 June 2013 (statement II), the statement of cash flows for the year ended 30 June 2013 (statement III) and the notes to the financial statements, including the related statements (statements IV-LII) and annexes.

*Management's responsibility for the financial statements*

The Secretary-General is responsible for the preparation and fair presentation of these financial statements in accordance with the United Nations system accounting standards, and for such internal control as management deems necessary to permit the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

*Auditor's responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free from material misstatement.

An audit includes performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

*Opinion*

In our opinion, the financial statements present fairly, in all material respects, the financial position of the United Nations peacekeeping operations as at 30 June 2013 and their financial performance and cash flows for the year then ended, in accordance with the United Nations system accounting standards.

**Report on other legal and regulatory requirements**

Further to our opinion, the transactions of the United Nations peacekeeping operations that have come to our notice or that we have tested as part of our audit have, in all significant respects, been in accordance with the Financial Regulations and Rules of the United Nations and legislative authority.

In accordance with article VII of the Financial Regulations and Rules, we have also issued a long-form report on our audit of the United Nations peacekeeping operations.

(*Signed*) Amyas **Morse**
Comptroller and Auditor-General of the
United Kingdom of Great Britain and Northern Ireland
(Chair of the United Nations Board of Auditors)

(*Signed*) **Liu** Jiayi
Auditor-General of China
(Lead Auditor)

(*Signed*) Ludovick **Utouh**
Controller and Auditor-General
of the United Republic of Tanzania

17 January 2014

# Chapter II
# Long-form report of the Board of Auditors

*Summary*

United Nations peacekeeping operations are deployed on the basis of mandates from the Security Council and are typically delivered in areas of immense operational challenge. The range of tasks assigned to United Nations peacekeeping operations has expanded over time in response to shifting patterns of conflict and to address threats to international peace and security. At the end of audit (November 2013), there were 14 active United Nations peacekeeping operations with 120 countries contributing some 97,000 military and police personnel and 18,000 civilian staff and volunteers.

The approved peacekeeping budget for financial year 2012/13 was $7.3 billion, a 6 per cent decrease compared to the previous year. The decrease was mainly a result of the liquidation of UNMIT in 2012/13 and various budget management initiatives introduced by the Administration. Total income decreased to $7.34 billion from $8.02 billion for the previous financial year, owing to a decrease in assessed contributions and interest income; and expenditure decreased from $7.54 billion to $7.27 billion, resulting in an excess of income over expenditure of $62 million (compared to $479 million in the previous year).

The Board has reviewed the operations and audited the accounts of the United Nations peacekeeping operations for the financial period ended 30 June 2013. The audit covered the accounts of Headquarters, 16 active field missions, 29 completed missions and 4 special-purpose accounts, namely, the Peacekeeping Reserve Fund, the support account for peacekeeping operations, UNLB and after-service health insurance for peacekeeping operations.

**Audit opinion**

In the Board's opinion, the financial statements present fairly, in all material respects, the financial position of the United Nations peacekeeping operations as at 30 June 2013 and the results of operations and cash flows for the year then ended and have been properly prepared in accordance with the United Nations system accounting standards.

**Overall conclusion**

The Administration has continued its positive efforts to address the Board's concerns and to enhance financial control and management. For example, there is increased confidence that IPSAS-compliant financial statements will be successfully produced, given the progress on opening balance preparation, enhanced project progress monitoring and enhanced accountability for implementation on the part of mission senior management. Although the benefits have yet to be objectively measured, we also note the progress made in embedding the global field support strategy, with service centre functions starting to go live, the standardized funding model being refined on the basis of lessons from the initial application in UNMISS and a number of modular service packages being constructed and deployed to MINUSMA.

Peacekeeping missions often operate in high-risk environments. Strengthening internal controls over activities such as procurement and asset management helps to safeguard United Nations assets and improve value for money as well as managing the risks of, for example, fraud in field operations. The Administration is undertaking substantive reforms to increase transparency, fairness and responsiveness in the procurement process and is continuing to improve the physical verification of non-expendable and expendable property.

While acknowledging the progress made by the Administration, we note a number of remaining areas of concern (see key findings below), the most pressing of which, in our view, are procurement capacity, in particular realizing further opportunities to achieve scale economies; the functioning of the Regional Procurement Office; budget formulation and review; and the project management of the global field support strategy.

More generally, the implementation of IPSAS and the progress towards completion of the new enterprise resource planning system (Umoja) and the global field support strategy present a major opportunity to improve the way in which United Nations peacekeeping operations are managed and backstopped. In an environment of continuing fiscal constraint, new and ongoing international crises and heightened accountability for the use of public funds, it is vital that the United Nations be able to secure and objectively demonstrate improvements in value for money. To aid accountability and delivery, the Board considers that the Administration needs to more clearly elaborate the new peacekeeping service delivery model that the business transformations and other initiatives will deliver and support and establish how the benefits will be measured and demonstrated.

**Key findings**

*Implementation of the International Public Sector Accounting Standards*

Peacekeeping operations aim to deliver their first set of IPSAS-compliant financial statements for the year ending 30 June 2014. Despite the good progress on IPSAS implementation, we highlight a number of areas the Administration needs to address to facilitate the smooth production of IPSAS-compliant financial statements: (a) agreement on an appropriate inventory accounting policy; (b) validation of the resultant valuations of real estate produced by the standard methodology; and (c) better tailoring IPSAS guidance to each mission's circumstance and requirements.

*Procurement and contract management*

For the year ended 30 June 2013, the total value of procurement by peacekeeping missions was $2.18 billion across 16 active missions. We consider that considerable opportunities remain to leverage the buying power of the United Nations to achieve better scale economies, enhance the development and execution of the strategic and operational acquisition plans and maximize savings from prompt payment discounts.

*Regional Procurement Office*

The Regional Procurement Office is a cost-neutral pilot project established in Entebbe, Uganda, by the Procurement Division of the Department of Management on 15 July 2010. Two of the main objectives of the Office are to undertake cross-cutting

regional procurement or joint acquisition plan procurement and to provide stand-by procurement capability for mission start-up or mission-specific procurement. Progress on joint acquisition plan procurement has been limited by the fact that joint acquisition plan procurement contracts are not compulsory, and that some contain less competitive prices than the contracts signed locally by missions. In terms of mission-specific procurement, there remains no clear policy on what types of procurement should be performed at missions and at the Regional Procurement Office. This has undermined current procurement delegations of authority and blurred accountability for procurement activities.

*Budget formulation and management*

We continued to note weaknesses in budget formulation, including inconsistent and unrealistic budgeting methodologies; lack of consideration of foreseeable factors; inconsistent application of key budget assumptions; and inadequate consideration of historical trends underpinning key assumptions. In addition, there is a need to strengthen the processes for budget review and budget redeployments at the mission and Headquarters levels.

*Human resources management*

The Administration has improved some aspects of human resources management since we last reported, for example, reducing average recruitment time from 13 to 6 months. However, in our view the link between delivering missions' mandates, operational requirements and geographical deployment of civilian staff is insufficiently robust and might affect the effectiveness of mandate delivery. Furthermore, the process of investigating disciplinary cases was lengthy and costly, weakening accountability.

*Global field support strategy*

The global field support strategy is a significant business transformation project aimed at expediting and improving service delivery to field missions. We consider that the Administration needs to further clarify the vision for each pillar, enhance the governance of the modularization project and establish a benefits management strategy for the global field support strategy.

The Board also noted deficiencies under each pillar:

(a) Insufficient planning and arrangement for the transfer of functions and posts resulting in designated functions being underperformed;

(b) The need for the quality of service delivery at the Regional Service Centre to be urgently improved;

(c) The need to enhance the standardized funding model, for example by improving the aircraft estimation methodology;

(d) An 18-month delay in the modularization project attributed to delays in finalizing the statement of work for enabling capacity and the associated procurement strategy;

(e) In 2012 the Administration initiated the supply chain management project to address longstanding issues such as unused assets. As at October 2013, the end-state vision and implementation plan, project governance, cost-benefit analysis and

monitoring mechanism for the project remained undeveloped. Additionally, all the initial implementation activities were either delayed or not implemented compared to the initial supply chain management strategy timelines.

**Recommendations**

The Board has made a number of detailed recommendations throughout the report. The main recommendations are that the Administration:

*Financial and operational management*

(a) **Establish a formal structured framework to guide acquisition planning processes to enable improved levels of procurement consolidation in peacekeeping operations;**

(b) **Enhance control over the formulation of acquisition planning by establishing an enhanced review of both the requisition plan and its implementation and harmonized standard operating procedures for acquisition planning across missions;**

(c) **Optimize the availability of prompt payment discount rates during contract negotiation and establish a mechanism to monitor the implementation of such discounts;**

(d) **Assess the lessons to date in developing joint acquisition plans and address the areas where there is scope for improvement;**

(e) **Review all the identified weaknesses in budget formulation and develop improved principles and methodologies for each budget item to assist missions in formulating realistic, consistent and reliable budgets;**

(f) **Develop a comprehensive and standardized budget review process detailing the review methodology and clarifying the information missions need to submit and the respective roles and accountabilities across the Department of Peacekeeping Operations, the Office of Programme Planning, Budget and Accounts and the Department of Field Support in budget review;**

(g) **Review how it might (i) strengthen the linkage between mandate and staff deployment and (ii) reinforce management accountability by importing a deployment indicator into the human resources management assessment system;**

*Implementation of the global field support strategy*

(h) **Clearly define the end state for each of the global field support strategy pillars, including end-state articulations on functional specialization for service providers, business process improvement and leveraging the benefits associated with Umoja and IPSAS. These should all be clarified in the next annual global field support strategy performance report;**

(i) **Improve coordination across the modularization project, especially between the Global Service Centre, the Logistics Support Division of the Department of Field Support and the Procurement Division; and strengthen the functioning of the revised modularization project governance;**

(j) **Clarify the work scope and authorities of strategic flights between the Strategic Air Operations Centre at the Global Service Centre and the Transport and Movement Integrated Control Centre at the Regional Service Centre;**

(k) **Develop a benefits management strategy for the global field support strategy; report the cost savings and benefits, either direct or indirect, qualitative or quantitative in a consolidated manner against the original objectives of the strategy; and ensure that a standardized methodology is developed to calculate and fully substantiate all the savings;**

(l) **Sufficiently plan all arrangements before shifting from a function-based to a service line-based service delivery model; address the shortcomings in the quality of Regional Service Centre service delivery;**

(m) **Expedite the development of the remaining seven modules and the associated procurement strategy for enabling capacity within the one and a half years left for the global field support strategy project to be fully implemented, so that capabilities for rapid mission deployment are fully achieved as soon as possible;**

(n) **Address the identified deficiencies in acquisition planning and global asset management.**

**Follow-up of previous recommendations**

Of the 69 recommendations made for 2011/12, 38 (55 per cent) were fully implemented, 27 (40 per cent) were partially implemented, 1 (1 per cent) was not implemented and 3 (4 per cent) were overtaken by events during the period. The implementation rate improved compared to the previous year, when 45 per cent of the recommendations were fully implemented and 55 per cent partially implemented (see annex II to the present report).

## A. Mandate, scope and methodology

1. The Board of Auditors has audited the financial statements and reviewed the activities of the United Nations peacekeeping operations for the financial period from 1 July 2012 to 30 June 2013, in accordance with General Assembly resolution 74 (I) of 1946. The audit was conducted in conformity with article VII of the Financial Regulations and Rules of the United Nations, as well as the International Standards on Auditing.

2. The audit was conducted primarily to enable the Board to form an opinion on whether the financial statements fairly presented the financial position of the United Nations peacekeeping operations as at 30 June 2013 and the results of operations and cash flows for the financial period then ended, in accordance with the United Nations system accounting standards. This included an assessment of whether the expenditure recorded in the financial statements had been incurred for the purposes approved by the governing bodies and whether income and expenditure had been properly classified and recorded in accordance with the Financial Regulations and Rules of the United Nations. The audit included a general review of financial systems and internal controls, and an examination of the accounting records and other supporting evidences to the extent that the Board considered necessary to form an opinion on the financial statements.

3. Pursuant to paragraph 6 of General Assembly resolution 47/211, the Board continued to maintain its audit coverage at Headquarters and 16 active field missions, the accounts of 29 completed missions and the four special-purpose accounts, namely, the Peacekeeping Reserve Fund, the support account for peacekeeping operations, UNLB and after-service health insurance for peacekeeping operations, as detailed in annex I to the present report.

4. In addition to the audit of accounts and financial transactions, the Board carried out reviews of the peacekeeping operations under financial regulation 7.5. This allows the Board to make observations with respect to the efficiency of financial procedures, the accounting system, the internal financial controls and, in general, the administration and management of the peacekeeping operations.

5. The Board continued to report the results of audits to the Administration through detailed management letters, issuing 15 management letters in the financial period under review, and continued to present its observations on specific missions in an additional annex (annex III to the present report).

6. The Board coordinated with OIOS in the planning of its audits in order to avoid unnecessary duplication and determine the extent to which the Board could rely on the work of OIOS.

7. The present report covers matters that, in the opinion of the Board, should be brought to the attention of the General Assembly. The Board's observations and conclusions were discussed with the Administration, whose views have been appropriately reflected in the report.

## B. Main findings and recommendations

### 1. Follow-up of previous recommendations of the Board

8. Of the 69 recommendations made for 2011/12, 38 (55 per cent) were fully implemented, 27 (40 per cent) were partially implemented, 1 (1 per cent) was not implemented and 3 (4 per cent) were overtaken by events in the period under review. This implementation rate shows an increase compared to the previous year (2010/11), when 45 per cent of the recommendations were fully implemented and 55 per cent were partially implemented (see annex II to the present report).

9. The Board noted that the Administration had improved the monitoring of the implementation of the Board's recommendations and reinforced the guidance to the missions on issues concerned. This was mainly achieved through the establishment of a dedicated capacity or compliance units at missions (for example, the Global Service Centre, UNAMID, UNIFIL and MONUSCO). A key aim of this initiative, which we welcome, is to monitor and promote the implementation of the Board's recommendations.

10. The General Assembly requested the Board follow up on the recommendation contained in its previous report (see A/67/5 (Vol. II), chap. II, para. 202) regarding the transfer of posts to the Regional Service Centre in Entebbe, Uganda. Specifically, the Board had recommended that the Administration ensure that the General Assembly's approval be sought prior to any transfer of functions/posts to the Global Service Centre or the Regional Service Centre. In that audit, the Board had understood that the transfer of posts was included in each client mission's budget proposal, and would thus require prior General Assembly approval, a view the Administration agreed with at the time.

11. The Administration, in the present audit, stated that the Regional Service Centre had been established to serve its client missions, and Entebbe should thus be considered to be within a mission area. Mission heads thus had the authority to move posts from missions to Entebbe. The Administration further stated that, as the Centre was funded by client missions and staff provided by client missions, moving the posts did not have material financial implications. On further review, we consider the Administration's explanation to be reasonable, particularly given the functions and purpose of the Centre and its current funding mechanism. We thus close this previous recommendation.

### 2. Financial overview and management

12. For the financial year ended 30 June 2013, the total income decreased to $7.34 billion from $8.02 billion for the previous year, mainly owing to the downsizing of UNAMID and the liquidation of UNMIT. Overall expenditure showed a moderate decrease, from $7.54 billion to $7.27 billion. As a result, there was an excess of income over expenditure of $62 million, compared to a $479 million excess in the preceding financial year.

*End-of-service liabilities*

13. Total end-of-service liabilities for peacekeeping operations reported in statement II total $1,183 million and include after-service health insurance liabilities ($897 million), repatriation benefits ($171 million) and commutation of unused

vacation days ($115 million). The net change in end-of-service liabilities between years of $40 million is reported in statement I as a "non-budgeted accrued expense". After-service health insurance liabilities are determined by actuarial valuation, while the repatriation benefit and commutation of unused vacation days are determined on the actual basis as of the reporting date.

14. Current forecasts indicate that this liability will continue to grow with increasing health costs, medical advances, longer lifespans of retirees and the growing number of retirees eligible for these benefits. End-of-service liabilities are currently unfunded and the General Assembly has decided to continue funding after-service health insurance liabilities on the current "pay as you go" basis. While this is a legitimate funding strategy, the Board encourages the Administration to closely monitor the likely impact of this approach going forward. As the end-of-service liabilities continue to grow, an increasing level of funds will be required each year to meet them as they fall due and this may put pressure on other areas of the budgets for peacekeeping operations.

### 3. Implementation of the International Public Sector Accounting Standards

15. The Administration's plans to implement the IPSAS accounting framework in peacekeeping operations for the financial year commencing 1 July 2013 are well advanced. By the end of December 2013, good progress had been made in preparing opening balances on the basis of the new framework, improving project monitoring and providing greater clarity on the accountability of senior managers in field missions for IPSAS implementation. However, further work is required in a number of areas to ensure that the Administration can produce reliable financial statements for peacekeeping operations on an IPSAS basis for the year ending 30 June 2014. In particular the Board has drawn the Administration's attention to the following:

(a) There is a need to agree on an appropriate accounting treatment for the inventories held at peacekeeping missions, because the time available to implement the agreed approach is short;

(b) The absence of detailed historical accounting records for the cost of self-constructed assets means that their fair value has had to be estimated using a standard valuation model. In the Board's view, there is a need to subject the valuations produced by the model to robust validation;

(c) The quality of some of the accounting data produced under the new framework remains a concern. For example, a number of assets still in use have been fully depreciated to a zero book value and need to be reviewed to establish whether their useful economic lives have been set appropriately. Impairment reviews of assets also need to be conducted to ensure that they are in good condition and that their value is fairly stated;

(d) Individual peacekeeping missions have developed detailed standard operating procedures for IPSAS implementation but these lack the necessary consistency, and a uniform IPSAS guidance applicable to peacekeeping missions is absent.

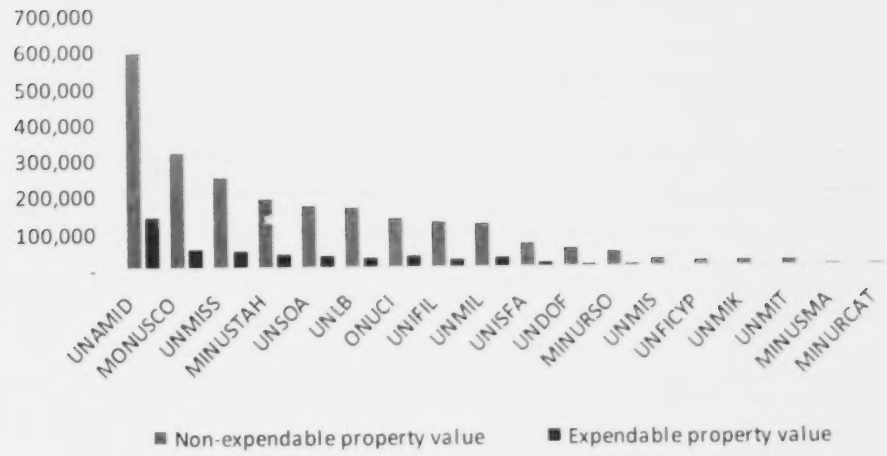
16. The Board will continue to discuss these matters with the Administration as it prepares for the audit of the 2013/14 financial statements.

## 4. Asset management

17. At the end of the financial year 2012/13, across 16 active missions, UNLB and two closed missions (MINURCAT and UNMIS), non-expendable property based on historical costs amounted to $2.28 billion (an increase of 2.17 per cent over the previous year). Expendable property was estimated by the Administration at $0.39 billion, a decrease of 3.17 per cent over the previous year (see figure II.I).

Figure II.I
**Assets held by missions as at 30 June 2013**
(Thousands of United States dollars)

| *Mission* | *Non-expendable property value* | *Expendable property value* |
|---|---|---|
| UNAMID | 592 267 | 139 483 |
| MONUSCO | 314 135 | 47 514 |
| UNMISS | 244 710 | 43 338 |
| MINUSTAH | 186 907 | 34 652 |
| UNSOA | 166 339 | 31 604 |
| UNLB | 161 340 | 25 850 |
| ONUCI | 135 384 | 29 880 |
| UNIFIL | 123 768 | 17 278 |
| UNMIL | 120 716 | 27 094 |
| UNISFA | 61 876 | 9 271 |
| UNDOF | 49 134 | 4 585 |
| MINURSO | 41 582 | 4 772 |
| UNMIS | 20 301 | – |
| UNFICYP | 17 073 | 1 541 |
| UNMIK | 16 996 | 2 107 |
| UNMIT | 14 877 | 912 |
| MINUSMA | 5 854 | – |
| MINURCAT | 5 182 | – |




*Note*: The assets of UNLB, strategic deployment stocks, Department of Peacekeeping Operations trans-shipment and United Nations reserves all reside in Italy; all are included in UNLB.

18. In 2012/13, the Department of Field Support continued to strengthen the management of property, with improvement apparent in several important areas:

- Physical verification rates for non-expendable property (99 per cent in 2012/13, compared to 91 to 98 per cent in 2011/12, 2010/11 and 2009/10)
- The value of "not found yet" non-expendable property ($9.22 million in 2012/13, compared to $24.71 million in 2011/12 and $40.71 million in 2010/11)
- Counts of expendable property in stock (93 per cent at the end of 2012/13, compared to 81 per cent at the end of 2011/12 and 61 per cent at the end of 2010/11)

19. Some deficiencies in asset management remain, for example, long-term unused assets, delayed disposal processes, improper trans-shipment of assets from liquidated missions and deficiencies in the management of sensitive military assets.

*Long-term "never-used" assets*

20. The Board previously highlighted the potential risk of loss/waste for non-expendable property items which had been in stock for more than one year. As of 30 June 2013, 10,542 items of non-expendable property held by missions, valued at $95.74 million, had not been used for more than one year since they had been acquired. While that number is lower than the 12,102 items ($83.55 million) reported in 2012, it remains too high. Of the $95.74 million worth of non-expendable property:

(a) $25.7 million worth had not been used for more than three years, and $14.65 million worth had passed its life expectancy, indicating a high risk of loss or waste;

(b) $3.13 million worth was in bad condition and already considered loss or waste;

(c) Only $16.6 million worth (1,292 items out of 10,542) was declared as surplus, undermining cost-effective acquisition planning and resource utilization.

21. To address the issue of long-term idle assets, the Department of Field Support instructed all missions to contact the Global Service Centre for clearance of acquisitions of non-expendable assets prior to entering into any sourcing activity. The asset management section established at the Centre during 2012/13 is enforcing the requirement that missions take full account of assets already in stock before making requisitions. In addition, that section reviews inventory levels at missions and liaises with the field missions to improve inventory management. While acknowledging the efforts of the Department of Field Support, we continue to see the purchasing of items despite the Galileo system showing the same items "in stock" in the strategic deployment stocks/United Nations reserves. The use of the existing Galileo system to evaluate current stock prior to acquisition is neither time-consuming nor costly for missions.

22. **The Board recommends that the Administration: (a) hold mission management accountable for checking stock levels before undertaking any acquisition activity; and (b) make the Global Service Centre responsible for monitoring missions' key performance indicators to ensure compliance with established asset management policies.**

23. The Administration stated that the Global Service Centre, in addition to periodic inventory analysis reports distributed to peacekeeping and special political missions, had initiated a monitoring system to follow up directly with missions on any non-compliance with established key performance indicators. In addition, a comprehensive solution for enhancing the global asset management is being developed in the context of the global field support strategy supply chain management.

*Write-off and trans-shipment of the assets of liquidated missions*

24. Upon liquidation of a mission, assets are normally transferred to other missions or UNLB or written off depending on their condition. MINURCAT and UNMIS were liquidated during 2010/11 and 2011/12 respectively, but 3,624 items of non-expendable property with a total value of $24.9 million were still in the asset registers of the two missions. Of the legacy assets, 3,536 items valued at $24.7 million were still pending write-off at the end of 2012/13 because of delays in write-off processes.

25. We noted insufficient managerial oversight of the inter-mission asset transfers. In one case, a set of seven pre-fabricated kitchen buildings valued at $0.59 million was transferred from MINURCAT to MINURSO in 2010/11, but had not been used owing to damage during transit. The shipping costs of around $30,000 and dismantling costs were not charged to the transfer vendor but borne by MINURSO. In addition, 991 items of ex-UNMIS non-expendable property valued at $7,986,800 had been recorded in the UNISFA account, but at least 948 items were not delivered to UNISFA and had to be rolled back to the UNMIS record. In those instances the movement control/traffic unit had been deficient in monitoring and controlling incoming and outgoing delivery of cargo, in initiating insurance claims relating to

the damage or loss of items and in ensuring compliance with extant guidance on asset write-off and trans-shipment from liquidating missions. The Administration continues to attribute weaknesses in asset disposal to external factors, citing, for example, insufficient staff and local government hostility.

26. **The Board recommends that the Administration: (a) expedite the write-off process for assets left in the liquidated missions and achieve full disposal by the end of financial year 2013/14; and (b) enhance the management of transferred assets by promptly identifying the entity responsible for loss or damage during transfer-out and transfer-in delivery.**

27. The Administration stated that it had now fully reconciled the non-expendable property items transferred from MINURCAT and UNMIS. There are now no items pending acknowledgement by receiving missions; and items pending write-off are being duly processed for write-off.

*Deficiencies in managing sensitive military assets*

28. The Board noted several significant deficiencies in the management of armoury and sensitive military equipment at five Missions. For example:

- In UNAMID, 57 night vision devices, considered highly sensitive military equipment in the Sudan, were lost. Security investigation reports on missing or stolen assets indicated that the concerned staff should be held personally responsible for the losses, and a board of inquiry was convened at the mission level. Efforts to track down the missing items, following the standard procedures, are still ongoing
- In UNMIT, 24 pistols were recorded in Galileo in December 2012 without any detailed information. UNMIT confirmed that these weapons were contingent-owned equipment and were left behind after the rotation of the relevant police-contributing countries' police officers out of the Mission several years ago. There was no report from the security section to mission management on the existence of these pistols, and because of the lack of handover records and inventory registers, the liquidation team had no assurance on the completeness of the previous transfers. The Mission confirmed that, as no responses were received from the concerned police-contributing countries, the weapons were destroyed
- In UNMIK, weapons were stored on the floor of the armoury because of the absence of safes or lockable gun racks and insufficient storage space. Additionally, there were blind spots in the closed-circuit coverage surrounding the armoury, and no facility existed to view the television monitors from inside the armoury
- UNMIL held two unauthorized items of equipment ("Taser" guns) and had not implemented adequate segregation of duties in the armoury
- In MINUSTAH, there was inadequate internal control over storage of firearms and ammunition safety

29. **The Board recommends that the Administration undertake a thorough review of the adequacy of the management of sensitive military assets, such as firearms and ammunition.**

30. The Administration stated that it had communicated with all missions in December 2013, requesting them to ensure that all relevant policies and standards with regard to the management of weapons and ammunition were fully implemented. Missions have already taken measures to address the identified weaknesses.

## 5. Procurement and contract management

31. Cost-effective procurement and contract management is one of a number of important business functions that assist missions in meeting their operational needs and delivering their mandates. We noted deficiencies in acquisition planning, solicitation processes and contract and vendor management, and comment on each below.

*Acquisition planning*

32. In 2012/13, the total value of procurement by 16 active peacekeeping missions and UNLB was $2.18 billion. Given the scale of annual procurement there are considerable opportunities for achieving scale economies and improved supply management, for example by basing procurement decisions on knowledge of existing stocks in various missions. However, realizing these opportunities is dependent on skilled and centralized acquisition planning and accurate, timely and reliable data and reporting. Over the last three years, the Board has identified issues that suggest considerable scope for improvement. These include a lack of consolidation of requisitions for the same items, failure to consider existing stocks and strategic deployment stock/United Nations reserves before requisition, and delays in solicitation owing to ineffective acquisition planning undermining an effective market response.

33. The Administration has made some progress in response to our previous recommendations. For example, it has instructed all active missions to exhaust their current stock and enhanced checking to see if goods (and services) are available through centrally negotiated system contracts or already held in strategic deployment stocks prior to procurement. There have also been some ongoing enhancements of the acquisition planning process (with a target completion of 2014/15) by more closely aligning acquisition planning with budget preparation. But we continue to note deficiencies:

(a) **Lack of a comprehensive strategy to support consolidated procurement.** While noting the relatively high proportion of commodities being purchased through system contracts (77.7 per cent in 2012), we found no evidence of a central procurement strategy designed to maximize the opportunities from consolidated procurement. Consolidation opportunities are still largely identified at mission level;

(b) **A non-standardized commodity coding application.** A clear and consistently used commodity coding application is one way in which opportunities for consolidation can be identified. But we noted inconsistent use of the current coding application, undermining the quality of information available to the Procurement Division, and instances of the same requirement being coded differently. The Administration needs to standardize the codes to be applied at different levels (section, division, group, class and item) to aid the identification of consolidation opportunities;

(c) **Poor acquisition descriptions.** This category includes insufficient details provided by requisitioners to identify the actual mission needs, as well as inconsistent item descriptions. For example, some missions only list a total fuel requirement, while others provide specific and differing requirements for transport, aviation and generators;

(d) **Lack of monitoring of acquisition plan implementation.** Close monitoring of acquisition plan execution and deviations between the plan and its implementation should enable management to better plan for future requirements. But currently there are no mechanisms in place at either mission or Headquarters level to enable oversight of acquisition plan execution.

34. Additionally, we noted the absence of standard operating procedures to guide acquisition planning processes at the missions and at Headquarters. In principle such procedures will help to address deficiencies such as missing codes, or inconsistent use of codes for identical items. They are also important for standardizing the review process at Headquarters level, especially for need assessments, so that the following factors are always considered: current stock level; strategic deployment stocks and United Nations reserves; foreseen liquidation; write-off and disposals; reasonable projection of need; and historical trends. Moreover, given the limited time for reviewing acquisition plans alongside budgets, we consider that early preparation and analysis of the listed factors should be mandatory for missions, and for their considerations to be documented as part of the acquisition plan submission.

35. **The Board recommends that the Administration establish a formal structured framework to guide acquisition planning processes to enable improved levels of procurement consolidation in peacekeeping operations.**

36. **The Board also recommends that the Department of Field Support enhance control over the formulation of acquisition planning by establishing: (a) an enhanced review of both the requisition plan and its implementation; and (b) harmonized standard operating procedures for acquisition planning across missions.**

37. The Administration stated that the Procurement Division is currently formalizing the existing procurement strategy, which will clarify the distinction between core and complex requirements for global as well as regional system contracts. A high-level strategic acquisition review panel is to be established in the Department of Field Support to consider complex, sensitive or high-value requirements that are not being met from existing system contracts. The review of missions' acquisition plans by the Department of Field Support will be a formal structured process, allowing for greater control to alleviate many of the deficiencies in the current system. The Department is also developing standard operating procedures to guide missions' acquisition planning and subsequent review, and to cover systems contract requirement identification.

*Solicitation process*

38. The Board has previously identified weaknesses in mission solicitation processes, including a lack of clear criteria for vendor invitations, insufficient time for bid submission, incorrect solicitation methods and acceptance of bids after deadline expiration. In 2012/13 we continued to note:

(a) **Deficiencies in vendor invitation.** In some cases, for the sake of efficiency the numbers of vendors invited was limited, especially as some commodities had hundreds of vendors registered. The Procurement Division has established guidance stating that, "if a vendor is not invited to a solicitation as the list of registered vendors is too lengthy, the buyer will make an effort to include this vendor in the next solicitation", so as to offer vendors, to the extent possible, equal opportunities to bids in the future. However, it is unclear how compliance with the procedure will be enforced;

(b) **Deficiencies in the management of shipping terms.** In UNMISS, among 424 purchase orders for local procurement in 2012/13, only 4 applied Free Carrier[1] terms, while 266 (63 per cent) applied Delivered at Place[2] terms. UNMISS was unable to justify the choice of DAP, the more expensive shipping method, as its dominant shipping model on cost-effectiveness grounds, other than convenience. UNMISS does not request both DAP and FCA prices for solicitations, therefore it has no basis on which to make informed decisions on the best shipping model.

39. **The Board recommends that the Procurement Division establish a mechanism to enable all registered vendors to have the opportunity to bid at some point in the interest of fairness and transparency.**

40. **The Administration accepted the Board's recommendation that UNMISS (a) comply with the Procurement Manual by requesting both Delivered at Place and Free Carrier prices for solicitations for determination of the best shipping model; and (b) enhance the management and monitoring of shipping terms by establishing guidance on the selection of shipping methods.**

*Contract and vendor management*

41. Effective contract and vendor management requires ongoing monitoring and management of the vendor's performance against the terms and conditions of the contract. Common measures include quality, timelines (such as delivery and project deadlines), price, payments and discounts. The Board has repeatedly highlighted the lack of accessible vendor performance information, an unreliable vendor database and deficiencies in performance evaluation. We welcome management's efforts to address our concerns by means such as simplifying the vendor registration process, but continue to note the following issues:

(a) **Insufficient management of prompt payment discounts in contracts.** In a sample of 20 mass ration purchase contracts (including 12 current and 8 that had expired), we noted that 4 did not have a prompt payment discount provision. In one case the same vendor provided a 0.17 per cent prompt payment discount to MINURSO and UNISFA, but did not offer any prompt payment discount to MINUSTAH for the same service/goods. The Procurement Division explained that it had actively sought to obtain a prompt payment discount in all food ration solicitations since 2011. We are of the view that the negotiation for a prompt payment

[1] Free Carrier: The seller delivers goods, cleared for export, to the buyer/designated carrier at a named and defined location. This is used for any mode of transport. The seller must load goods onto the buyer's carrier. The key document signing transfer of responsibility is receipt by carrier to exporter.

[2] Delivered at Place: Seller pays for carriage to the named place, except for costs related to import clearance, and assumes all risks prior to the point that the goods are ready for unloading by the buyer.

discount should be enhanced when extending those contracts signed before 2011. If all four ration contracts had had a prompt payment discount provision, the United Nations might have achieved savings of between $0.75 million and $1.1 million. We also noted that a UNISFA ration contractor offered a prompt payment discount, but the markdown of $17,937 was not registered by the contractor, nor pursued by the mission. The findings indicate insufficient coordination and tracking of prompt payment discounts by the requisitioning, procuring, contract management and finance functions;

(b) **Insufficient utilization of performance evaluation reports.** The Board has previously recommended that, to enable timely tracking of vendor performance, the Procurement Division should record performance reports in an accessible format to help facilitate the use of past vendor performance in future procurements. The Division reiterated that its Vendor Registration and Management Team had already established a central repository for performance reports. The Division could not, however, provide any overall evaluation for vendors. Additionally, the vendor performance reports were collected in an ad hoc manner and did not facilitate comprehensive analysis to inform the award or extension of contracts. We also noted cases of either non-completion or late completion of performance reports.

42. **The Administration accepted the Board's recommendation that it: (a) optimize the availability of prompt payment discount rates during contract negotiations and (b) establish a mechanism to monitor the implementation of such discounts.**

43. The Department of Field Support stated that it would remind missions to establish a mechanism to monitor the recovery of prompt payment discounts. Meanwhile, UNISFA has intensified the monitoring of invoice processing, and consequently received global discounts of $157,628 and prompt payment discounts of $38,204 between 11 July and 27 September 2013.

44. **The Procurement Division accepted the Board's recommendation that it enhance the collection of contractor performance reports, and make better use of the information, to facilitate decision-making in contract awards or extensions.**

### 6. Regional Procurement Office

45. On 15 July 2010, the Procurement Division established the Regional Procurement Office in Entebbe as a pilot project. At the time of audit, the Office was part of the Procurement Division, comprising two posts reassigned from Headquarters and funded under the support account, and 22 posts funded from mission budgets.

46. The main objectives of the Regional Procurement Office are to undertake cross-cutting regional procurement activities by consolidating requirements into a joint acquisition plan; provide stand-by procurement capability for mission start-up; streamline the acquisition process and reduce procurement lead times; and serve as a procurement training hub for Africa.

47. The Regional Procurement Office undertakes both joint acquisitions and mission-specific procurement. Joint acquisition procurement is intended to consolidate common requirements from individual missions into a regional system contract to achieve economies of scale. Mission-specific procurement covers procurement solicitations with a high value or technical complexity. As at 30 June 2013, the Office had established 194 contracts with a total not-to-exceed value of $532 million.

48. The Administration has demonstrated strong commitment to achieving the objectives of the Regional Procurement Office pilot. Notable successes to date have been in providing back-up procurement capability for missions during start-up and in providing training to enhance the professionalism of local procurement staff at participating missions. As with any pilot project there remain opportunities to make further improvements, in particular with regard to governance, authorization and accountability, solicitation activities and cost-benefit evaluation and reporting.

*Joint acquisition plan procurement*

49. Joint acquisition plan procurement was the key driver in establishing the pilot project, but progress in consolidating joint acquisition plan requirements has been relatively slow compared with the frequency and volume of mission-specific procurements. As at 30 June 2013, the Regional Procurement Office had established 40 joint acquisition plan contracts with a not-to-exceed value of $237 million, representing 21 per cent and 44 per cent of all of its contracts in terms of number and not-to-exceed amount, respectively. We found that contracts established under the joint acquisition plan were not fully utilized by participating missions, with an overall utilization rate of only 22 per cent (see table II.1).

Table II.1
**Utilization status of joint acquisition plan contracts**
(Thousands of United States dollars)

| *Year* | *Number of contracts* | *Contract value* | *Expenditure* | *Balance* | *Utilization rate (per cent)* |
|---|---|---|---|---|---|
| 2010/11 | 13 | 37 650 | 13 385 | 24 265 | 36 |
| 2011/12 | 18 | 48 424 | 5 341 | 43 083 | 11 |
| 2012/13 | 9 | 18 779 | 4 680 | 14 099 | 25 |
| **Total** | **40** | **104 853** | **23 406** | **81 447** | **22** |

*Source*: Regional Procurement Office.

50. The main reasons for the slow progress in developing joint acquisition plans and low utilization of joint acquisition plan contracts were:

(a) The use of joint acquisition plan contracts is not compulsory for involved missions; nor had the Department of Field Support proactively considered existing joint acquisition plan contracts when reviewing missions' acquisition plans and advising on sources to meet the requirements for goods and services;

(b) The full potential benefits from economies of scale will not be achieved by simply consolidating individual procurement plans without also undertaking comprehensive market research and price comparison.

51. The slow progress and low utilization of joint acquisition plan contracts could adversely affect the effective delivery of the mandate of the Regional Procurement Office owing to the potential duplication of procurement activities between the Office and missions, and negatively impact the confidence of vendors on joint acquisition plan contracts and therefore the reputation of United Nations procurement.

52. **The Board recommends that the Procurement Division assess the lessons to date in developing joint acquisition plans and address the areas where there is scope for improvement.**

*Mission-specific procurement*

53. The Regional Procurement Office has been handling increasing numbers of mission-specific procurements on behalf of individual participating missions. As at 30 June 2013, the Office had established 154 mission-specific contracts with a value of $295 million. These include contracts for start-up missions such as UNMISS, UNSOA and UNISFA, but also for well-established missions for high-value or technically complex procurements.

54. We noted a lack of clear policies and guidance on what types of procurement should be performed by missions and the Regional Procurement Office, and consider that this may undermine current procurement delegations of authority and blur accountability for United Nations procurement activities. Furthermore, when mission-specific procurement is conducted by the Regional Procurement Office on behalf of missions, it is treated as a part of Headquarters procurement, rather than local mission procurement.

55. The Procurement Division stated that accountability for local procurement activity on behalf of the missions rested with the Regional Procurement Office. However, the concerned contracts were signed by the missions, rather than the Regional Procurement Office or the Procurement Division, which indicates that the accountability rests with the missions who actually signed the contract, and not with the Procurement Division or the Regional Procurement Office, who conducted the procurement exercises. We remained concerned that this practice blurs mission and Regional Procurement Office accountability.

56. **The Procurement Division agreed with the Board's recommendation that, in consultation with the Office of Central Support Services, it explicitly define the role and nature of mission-specific procurement undertaken by the Regional Procurement Office.**

*Risk management in solicitation activities*

57. We identified insufficient controls over innovative solicitation methods for water transportation services. To achieve the most favourable price for each task order, a procedure of request for quotation was arranged for task order issuance to stimulate competition among preselected contractors. However, the binding effect of the contract was undermined because the main clauses (such as unit price and task amount) were not defined in the contract, nor were penalty clauses, apart from contract termination, in place for cases where contractors failed to submit quotes or submitted invalid quotes against task orders.

58. The weaknesses noted above give rise to four main risks: (a) less than competitive ceiling prices owing to the split award mechanism; (b) an increased workload for mission procurement offices; (c) where market prices are increasing, contractors could resort to the contracted price adjustment mechanism or abandon contract implementation without any substantial loss, leaving the United Nations as the final bearer of contract risk, with adverse cost and operational impacts; and (d) when the market price is decreasing, contractors might collude to undermine the competitive process.

59. **The Board recommends that the Procurement Division, in consultation with the Office of Legal Affairs, re-evaluate the validity and cost-effectiveness of innovative solicitation methods.**

*Cost-benefit evaluation and reporting*

60. The Secretary-General's report on United Nations procurement (A/67/683) included a detailed cost-benefit analysis of the Regional Procurement Office. It concluded that the Office had achieved over $28 million of cost savings ($2 million in administrative costs and $26 million in cost avoidance) in comparison with previous locally established contracts.

61. The Board noted that the approach for calculating savings was inconsistent or inappropriate. For example, cost savings for the joint acquisition planning procurements were calculated using the balance of the estimated value in source select plans and deducting the actual contract amount. An overall $10 million in annual cost savings was reported by exclusively aggregating positive balances while excluding negative balances. Taking account of the negative balances, the annual cost savings under joint acquisition procurement contracts would be $0.4 million, some $9.6 million less than reported. In total, the cost savings were overestimated by about $17 million (62 per cent), a finding also reported by the Office of Internal Oversight Services. An inaccurate assessment of cost savings undermines the basis for future decisions on the wider roll-out of regional procurement offices in other regions. On 10 October 2013, a corrigendum (A/67/683/Corr.2) was issued to revise the reported savings from $28.3 million to $10.5 million.

62. **The Administration agreed with the Board's recommendation that it define a consistent and more robust evaluation method for assessing the cost-effectiveness of the Regional Procurement Office.**

## 7. Budget formulation and management

63. We continued to note inconsistent and unrealistic budgeting methodologies; lack of consideration of foreseeable factors; inconsistent application of key budget assumptions; and inadequate consideration of historical trends underpinning key assumptions. We also noted opportunities to improve the budget review process and the management of budget redeployments at both mission and Headquarters levels.

*Budget formulation: common weaknesses across missions*

64. The formulation of 2012/13 mission budgets without detailed guidance or monitoring led to a number of common weaknesses, including an inconsistent generator fuel budget methodology and the lack of consideration of key assumptions in formulating the contingent-owned/self-sustainment equipment budget:

- **Inconsistent budgeting methodology applied for generator fuel consumption**. Eight of 14 missions did not clearly spell out the methodology used to calculate budget estimations as required. The six missions with specific additional notes applied inconsistent budgeting logic and assumptions. For example, while UNMISS, UNAMID, UNOCI and UNMIK used historical data as a budgeting basis, UNMIL used the standard fuel consumption ratio. While UNMIL assumed that all deployed generators ran 24 hours a day, UNMISS lowered this assumption to 12 hours. Only UNMIL took the

coefficient and generator load into consideration, and missions were applying one or more of the monthly/daily/hourly fuel consumption rates inconsistently over historical periods

- **Lack of consideration of "unaccepted factor" in the budget estimation of contingent-owned/self-sustainment equipment**. Only specified contingent-owned equipment passing United Nations inspection is eligible for payment. In practice, missions have differing "unaccepted rates", for example, the UNMISS unacceptable rate of contingent-owned/self-sufficient equipment ranged from zero to 41 per cent. However, this rate is absent in the current budget, which means that budget assumes that all contingent-owned/self-sustainment equipment will pass inspection and be accepted by the United Nations. This is unlikely and will result in budget overestimation

65. The Department of Field Support acknowledged the need for specific guidance on how missions estimate fuel quantity requirements, and indicated that it would instruct all existing missions to use historical data and new missions to use fuel calculators with a load factor between 60 and 75 per cent in volume estimation, depending on the state of the generators. Management also informed us that non-deployment/unserviceable factors applied to self-sustainment equipment budgets are an integral part of the new modified costing sheet templates for the 2014/15 budget.

*Mission specific weaknesses*

66. Although not widespread, a number of mission-specific weaknesses indicated scope for improved budget formulation:

(a) **Insufficient consideration of existing or foreseeable factors**. Two UNISFA helicopters (budget of $5.55 million) were not deployed because the landing zone was not ready for use in 2012/13. In our view the construction delay should have been foreseen given local procurement lead times and the impact of the rainy season. In addition, UNISFA qualifies for free airport charges, landing fees and other charges under the agreement signed with the relevant governments effective from 1 October 2012, but this was not considered when formulating the budget of 2013/14. Expenditure on air charges in the financial years 2011/12 and 2012/13 was only $9,601 and $58,994, respectively, but airport charges in the financial year 2013/14 were budgeted at $2.65 million. There is no evidence that the contractual arrangement or the actual expenditures of prior periods were properly considered in the budget formulation;

(b) **Inconsistent application of budget assumptions**. The delayed deployment factor, a key budget assumption of contingent-owned/self-sustainment equipment, was inconsistently applied in some missions. For example, MONUSCO applied a zero rate of delayed deployment factor for military contingents and formed police units in the contingent-owned/self-sustainment equipment/special equipment budget, but applied rates of 13 per cent and 2 per cent in the personnel cost estimation for military contingents and formed police units, respectively. There was no documented justification for the approach used. The Administration explained that the delayed deployment factor applied to troop strength for the calculation of troop costs may not always be the appropriate factor to be applied to contingent-owned/self-sustainment equipment calculations, because the deployment of troops is not the only factor that impacts expenditures for contingent-owned/self-sustainment

equipment. In MONUSCO, the provision for contingent-owned/self-sustainment equipment under facilities, communications and special equipment was based on actual average expenditures for three years. The Board considers, however, that the delayed deployment factor should be applied consistently for the sake of transparency and effective review. If other factors impact specific budget items, the Administration needs to fully justify them with new budget assumptions;

(c) **Inadequate consideration of historical trends**. In the UNAMID budget submission for 2012/13, the amount of $7.61 million was provided for the deployment of four military contingent units from countries to be determined. However, the four units have never been deployed. Although it was clear that the four units were not to be deployed in 2012/13, a deduction rate of only 25 per cent was applied, resulting in a $3.85 million overestimation.

67. While missions operate in different operational environments, the budget formulation methodology assumptions and key factors should be generally consistent across and within missions, with exceptions well justified and properly documented. The templates for budget estimation could be improved through embedding historical data for key factors as well as other relevant information, facilitating improved budget formulation and reducing the budget preparation and review processes.

68. **The Board recommends that the Administration review all the identified weaknesses in budget formulation, and develop improved principles and methodologies for each budget item, to assist missions in formulating realistic, consistent and reliable budgets.**

69. The Administration commented that it had conducted extensive consultations to improve the budget process, such as a joint review by the Department of Peacekeeping Operations, the Department of Field Support and the Office of Programme Planning, Budget and Accounts at Headquarters. However, it reiterates that budgets are formulated 12 months in advance of the budget implementation period based on a number of assumptions and the available information at that time.

70. **The Board also recommends that the Administration update the current costing sheet templates to embed historical data and other relevant information regarding each budget item.**

71. The Administration (Office of Programme Planning, Budget and Accounts) commented that inherent weaknesses in Excel do not allow for the inclusion of detailed information for key factors of each budget item and automatic linkage across the workbooks. They consider that this would require a more advanced budgeting tool, and therefore that the Board's recommendation is not currently feasible.

*Headquarters budget review*

72. The weaknesses in budget formulation indicate the need for an enhanced budget review process to challenge missions' assumptions and improve the quality and accuracy of budget proposals. An effective review process would ensure that all assumptions are duly considered by missions and contribute to making each mission's budget proposals more realistic.

73. It is currently unclear who has accountability for "cleaning" the data errors and identifying inconsistencies in budget submissions. To help minimize data errors and inconsistencies, the reviewing roles and responsibilities across the Department of Peacekeeping Operations, the Department of Field Support and the Office of Programme Planning, Budget and Accounts, and among the Department of Field Support divisions, need to be clearly defined and documented, especially in the context of the joint review as initiated in the 2014/15 budget cycle. There is also a need to establish a standard budget review process to facilitate a consistent approach by budget review officers.

74. **The Board recommends that the Administration develop a comprehensive and standardized budget review process detailing the review methodology and clarifying the information missions need to submit and the respective roles and accountabilities of the Department of Peacekeeping Operations, the Office of Programme Planning, Budget and Accounts and the Department of Field Support in budget review.**

75. The Department of Field Support stated that improvements in the budget review process were ongoing and significant results had been achieved within the Department of Peacekeeping Operations, the Department of Field Support and the Office of Programme Planning, Budget and Accounts. During the past year, those entities had clarified their responsibilities in the budget process. The review process had now been enhanced with the joint review by the three entities.

76. The Office of Programme Planning, Budget and Accounts commented that, while it recognized the importance of improving the existing peacekeeping budget process, the initial formulation of peacekeeping budget requirements remained the responsibility of heads of missions and the Under-Secretaries-General for Peacekeeping Operations and Field Support. The Controller is responsible for ensuring the sound financial management of all resources made available to the Organization and their effective and efficient use.

*Mission budget review*

77. Generally there are two levels of review of budget estimations at mission level: one by the budget section and the other by a budget steering committee. In practice, owing to the lack of resources and expertise in the budget section to deal with certain technical areas, the review of budget submissions was limited. Members of the budget steering committee were usually senior mission managers, often preoccupied with other key mission priorities, who could not perform in-depth reviews of the budget. Missions (for example, UNAMID) acknowledged the need for a second layer of review between the budget section and the budget steering committee, and UNAMID agreed that, with effect from October 2013, a budget sub-steering committee consisting of both substantive pillars and support components would be appointed to review budget submissions and the results-based budgeting framework.

78. **The Board recommends that the Administration consider the establishment of sub-steering committees at all missions to conduct an in-depth and comprehensive review of resource estimates to enable more effective decision-making by the budget steering committees.**

*Frequent and widespread budget redeployments*

79. Missions' budgets are presented under three groups: group I, military personnel and police personnel; group II, civilian personnel; and group III, operational costs. Each group is further broken down into class and object codes. Missions are allowed to redeploy funds between groups, classes and object codes within their delegated authority. An extant Controller memorandum (28 June 2002) requires missions to obtain approval from the Director of the Peacekeeping Financing Division of the Office of Programme Planning, Budget and Accounts for redeployments between groups, but provides the chief administrative officer of the mission with authority to approve redeployments within classes or object codes.

80. While it is recognized that changing operational requirements require a level of budget flexibility, the high values and frequency of budget redeployments between groups and classes observed in 2012/13, as well as overexpenditures incurred without prior approval, indicate a continuing weakness in budget formulation and corporate oversight of budget execution:

- **Total redeployments between groups for 2012/13 of $106 million ($103 million in 2010/11)**. Six missions redeployed funds of over $10 million between groups (with an average group redeployment rate of 5 per cent). Five missions had a group redeployment rate (percentage of redeployment to the original distribution for that group) of more than 7 per cent (with the highest at 15 per cent).

- **Widespread and high value redeployments between classes**. For example, at UNDOF, UNMIT, UNSOA and UNISFA, in many classes redeployment exceeded 20 per cent of the initial allotment (and in each case represented between 53 and 85 per cent of the total number of the class). Overall, 33 per cent of classes had redeployments of over 20 per cent of the initial 2012/13 allotment (compared to 25 per cent in 2010/11)

81. We also noted cases of budget overruns without prior approval. For example, at UNAMID there was no approval by the Director of Mission Support for four budget line items where expenditure exceeded appropriation. The level of unapproved overexpenditure reached $34.43 million in total. The Department of Field Support informed us that this was an exceptional case and the situation had been corrected.

82. **The Board recommends that the Administration strengthen its monitoring of the status of the allotment of missions and ensure that proper approval is obtained before redeployments are made between groups and classes.**

83. The Administration (Office of Programme Planning, Budget and Accounts) stated that the high level of redeployments between groups and classes is explained by missions' volatile operational environment and significant changes in mandates. The Board also considers managerial deficiencies to be an important contributing factor. The Administration stated that it would continue its efforts to monitor fund utilization during budget implementation, and that Umoja deployment would provide greater visibility of redeployments and facilitate improved managerial oversight.

*Redeployment requested by Headquarters to cover unbudgeted costs*

84. On 5 October 2013, the Department of Field Support requested all missions to redeploy funds totalling $15 million from the field cost centres to the Department's Information and Communications Technology Division, to cover non-budgeted costs for IPSAS and Umoja implementation. The Administration explained that Umoja requires significant change management across the entire Organization, and that not all requirements were known at the time of budget formulation. It was determined that the best approach was to fund Umoja indirect activities through the reallocation of funding. In addition, redeployments across groups were used to meet immediate operational requirements that could not be delayed or postponed, such as exigencies not pertaining to other roll-out costs of IPSAS and Umoja. The Board, however, considers that the IPSAS and Umoja project requirements should have been known before the 2012/13 budget formulation and incorporated into mission and Headquarters budgets, rather than relying on subsequent redeployments.

85. **The Administration agreed with the Board's recommendation that costs for key cross-mission projects be adequately discussed and considered at the budget formulation stage and budgeted formally and from the outset, rather than through redeployment.**

86. The Administration commented that in November 2013, Umoja costs for the 2014/15 financial year had been communicated to all missions so that requirements could be included in future budgets.

## 8. Human resources management

87. There have been improvements in certain aspects of human resources management in response to our previous concerns. Over 900 posts have been abolished, the vacancy rate reduced and the average time to recruit reduced from 13 to 6 months. More recently, management has been conducting a review of civilian staffing. While acknowledging the progress made, we have identified further opportunities for improvement.

*Deployment of civilian staff*

88. Civilian staff primarily provide administrative and logistical support and deliver missions' civil mandates for local populations and communities. Staff deployment is in principle driven by mission mandates and differs across sites. At the larger missions we note that in many team locations the geographical deployment of civilian staff is not balanced or mandate-oriented. For example, in UNAMID, 4,249 civilian staff members (95 per cent) were deployed in the Mission's headquarters and five sector centres, while only 196 civilian staff (4.4 per cent) were deployed in 33 team sites. In contrast, 60 per cent of uniformed forces are deployed in team sites. A similar situation exists in UNMISS and UNMIL, where the percentage of civilian staff at team sites (4 per cent and 15 per cent, respectively), is much lower than the respective percentage of uniformed forces.

89. Overall we conclude that the link between delivering a mission's mandate, operational requirements and geographical deployment is insufficiently robust. We also found that there are no criteria, targeted indicators or regular monitoring in the results-based budgeting documents, HR Insight, human resources management

scorecards or senior management compacts (or other current human resources management tools) to assess staff geographical deployment.

90. **The Board recommends that the Administration review how it might: (a) strengthen the linkage between mandate and staff deployment; and (b) reinforce management accountability by importing a deployment indicator into the human resources management assessment system.**

91. The Department of Field Support stated that it would consider the inclusion of an indicator that tracks staff deployment and geographic distribution within field missions' area of responsibility, within the human resources management scorecard framework or in the monthly field staffing statistics published by the Department.

*National staff recruitment*

92. There is no mission-wide standard operating procedure or overall policy on the recruitment of national staff. In our view this has weakened recruitment practices and potentially led to poor value for money. For example, insufficient checks were made on the educational background of recruits in UNMISS and UNISFA. In UNMISS, one national staff member worked as a Food Service Assistant for the head of the mission, but had been recruited as a driver; in that case there was no relevant recruitment documentation. More generally we noted that it is common for interview panel members to have no training or experience in conducting competency-based interviews using the United Nations competency framework.

93. **The Board recommends that the Department of Field Support and the Office of Human Resources Management develop a national staff recruitment standard operating procedure and establish how they will monitor and enforce mission compliance.**

*Evaluation and accountability*

94. In principle the performance management and development system should promote communication between staff members and supervisors on the goals and key results to be achieved and the success criteria by which individual performance will be assessed; promote continuous learning; recognize successful performance; and address performance shortcomings. We identified a number of examples where the system is not being used as intended:

- We have previously noted low rates of completed performance appraisals in peacekeeping missions. While progress has been made in some missions, a high number of staff were still without completed progress appraisals at the time of audit: UNDOF (43 per cent), UNIFIL (50 per cent), MINURSO (28 per cent), UNMISS (29 per cent) and UNMIL (14 per cent)
- In UNOCI, three international and seven national staff members who did not complete their appraisal in 2011/12 were subsequently awarded an incremental step increase in pay in 2012/13
- We note that in MONUSCO, only 10 per cent of the staff had completed performance workplans, resulting in a lack of mutually agreed criteria to assess performance
- The role of the mission-level Joint Monitoring Group is to monitor the performance appraisal process. We noted that in UNMISS, the Joint Monitoring

Group had not met since being formed, nor had it submitted a report to the Global Joint Monitoring Group. The Joint Monitoring Group was also not operating as envisaged in MONUSCO and MINURSO

95. We are concerned that performance management processes are still not fully embedded in some missions, weakening the link between personal accountability, performance outcomes and reward and recognition.

96. **The Board recommends that the Administration: (a) continue to monitor and expedite the appraisal of staff in all missions; and (b) strengthen the linkage between performance in appraisals, accountability for delivery and reward and recognition.**

97. The Department of Field Support commented that it was committed to monitoring performance appraisals and had circulated guidance to missions to complete performance evaluations in a timely manner. A performance management indicator (100 per cent end-of-year compliance by 30 June, every year) has been added to the head of department/mission compacts for 2014 onwards. As at 6 January 2014, the e-performance document completion rates of the six missions had increased to above 80 per cent.

*Disciplinary mechanism*

98. The current personnel disciplinary system involves the Conduct and Discipline Unit at Headquarters, Conduct and Discipline Teams at missions, the Investigations Division of the Office of Internal Oversight Services, boards of inquiry and missions' security units. In our view the current process of disciplinary cases is lengthy, affecting missions' operations, and also costly.

99. As at October 2013, 2,167 of 8,570 allegations remained open, pending completion of an investigation or of follow-up actions that need to be taken, mainly by Member States of the Office of Human Resources Management, with some 960 cases open for over three years (see table II.2).

Table II.2
**Ageing analysis of pending allegation cases as at October 2013**

| | *Less than six months* | *Six months to one year* | *One to two years* | *Two to three years* | *Over three years* | *Total* |
|---|---|---|---|---|---|---|
| Number of pending cases | 164 | 218 | 416 | 409 | 960 | 2 167 |
| Percentage | 8 | 10 | 19 | 19 | 44 | 100 |

100. From further review of the current status of investigations we note that from 2009 to 2013, the Investigations Division of the Office of Internal Oversight Services conducted investigations in 551 peacekeeping operations cases, with an average completion period of 18 months and the longest having been pending for 66 months. As at 31 December 2013, 105 peacekeeping investigations were pending, with an average age of 15 months and the longest having been pending for 54 months.

101. In addition, there is a need to further clarify what would constitute "exceptional circumstances" to warrant placement on "administrative leave without pay" as opposed to "administrative leave with pay". From January 2010 to

September 2013, 27 staff members under investigation in missions were placed on administrative leave with pay, while 6 staff members were on administrative leave without pay.

102. The Administration explained that to enhance the efficiency of investigations mission, Conduct and Discipline Teams have completed a quality assurance exercise designed to identify and address pending category I (more serious) cases. This has resulted in the closing of several cases. The Conduct and Discipline Teams are currently undertaking another quality assurance exercise, this time for all categories of allegations, which the Administration expects will result in the closing of additional cases that have been pending for over one year. We note that quality assurance exercises will now be conducted on an annual basis. Efforts are also under way to revise procedures followed at the investigation and disciplinary stages. The issue of whether staff are placed on administrative leave with pay or without pay will be considered as part of the revision of the administrative instruction on disciplinary measures and procedures (ST/AI/371 and Amend.1). Furthermore, the Administration commented that it would introduce indicators of performance for the timely management of open cases, and missions would be required to report each month on compliance with the indicators. The Board will follow up on those issues in the next audit.

## 9. Vehicle fleet management

103. The total value of vehicles owned by peacekeeping missions amounted to $246 million as at 30 June 2013 (11 per cent of total non-expendable property), of which 73 per cent ($179 million) represented general-purpose utility vehicles.

*Vehicle entitlements and utilization*

104. According to the Standard Cost and Ratio Manual, light passenger vehicle entitlements are calculated by applying various standard ratios to the staffing table. The Board noted, as in previous audits, that light passenger vehicles were above the specified entitlements at UNAMID, UNMISS, MINURSO and UNDOF. We also noted low vehicle usage in UNMISS and UNOCI, indicating ongoing issues in how entitlements are calculated and enforced.

105. There is also no formal policy regarding distribution of vehicles for staff deployed at different duty locations, such as in sector centres or team sites. Extant guidance stipulates that United Nations vehicles are issued to the personnel for custody and accountability purposes only, and should be regarded as group or shared resources, but there is no appropriate formal provision or measure to prevent potential exclusive use. A centralized utilization and dispatch mechanism would help to minimize casual and unnecessary use of vehicles. Additionally, although responsibility for vehicle allocation rests with missions' vehicle establishment committees, Headquarters could establish more explicit and specific criteria and monitor their implementation to enforce more efficient vehicle usage.

106. The Administration informed us that it was drafting a new surface transport manual, in which the related chapters on assignment of vehicles and transportation to and from work would be revised and supplemented.

107. The Board recommends that the Administration: (a) take into account identified factors such as the mission transport area when revising the transport

manual; and (b) in line with the new regulations, require missions to conduct a survey to determine their specific operational requirements for vehicles and how they will optimize vehicle distribution accordingly.

### 10. Air operation management

108. The approved budget for air transportation in 2012/13 amounted to $838 million (11 per cent of the total budget). Spare capacity in flight hours is defined as the number of budgeted flight hours not utilized, which in this period amounted to 14,953 hours or 13 per cent of the total budgeted flight hours. Analysis of operational data on the utilization of air resources revealed the following concerns:

(a) Our sample of 14 fixed-wing aircraft deployed across five missions showed spare capacity of 3,860 hours (29 per cent).

(b) There were specific examples of low usage against budgeted hours of rotary-wing aircraft, for example, 959 unused flight hours (82 per cent of budgeted flight hours) for 3 MI-24 (contract No. LOA 2011-027) deployed at UNMIL; and 833 unused flight hours (46 per cent of budgeted flight hours) for 4 Bell UH-IH Huey deployed at MINUSTAH (contract No. LOA 2012-31);

(c) UNAMID and UNISFA showed annual average passenger capacity and payload utilization rates of approximately 50 per cent. The utilization rates of 22 MI-8MTV deployed at UNAMID were only 42 per cent for capacity and 37 per cent for payload.

109. While acknowledging that there can be volatility in operational needs the Board considers that the extent of underutilization of budgeted hours and other indicators demonstrates a weak link between planning assumptions, operational requirements and the flexibility built into existing contracting and budgeting arrangements. There appears scope for significant efficiency gains to be made through improved planning and/or consolidation of contracted air resources. To achieve this goal, an effective system of operational planning and performance review is required. We noted that Strategic Air Operations Centre had developed a standardized methodology and prepared an annual performance report for the Lear jets operating in UNAMID and UNOCI (and in the United Nations Assistance Mission in Afghanistan and the United Nations Office for West Africa) during 2011/12. The Department of Field Support Air Transport Section also agreed on the need for an improved performance evaluation tool to enable missions to monitor and operate air assets as efficiently as possible. The tool was being developed, but is not yet completed.

110. **The Board recommends that the Administration strengthen aviation management by improving the link between planning assumptions, operational requirements and contractual/budgeting processes based on the development of an effective performance measurement framework.**

111. While commenting that aircraft such as military helicopters and their reserve capacity was essential, the Administration stated that the implementation of the aviation information management system could address the monitoring of air resources utilization. The system is being piloted in MONUSCO, UNMISS and UNISFA through January 2014. Full roll-out to all missions is scheduled to take place between February and April 2014. In addition to supporting air operations planning, the consistent capture of high volume data will establish meaningful

baseline data for benchmark and key performance indicator analysis. The system is thus an essential phase in the development and implementation of a comprehensive aviation performance management framework.

## 11. Fuel management

112. Effective fuel management requires the maintenance of sufficient fuel reserves to guarantee continuous operation of equipment/vehicles, and robust monitoring of fuel consumption to achieve cost-effective fuel use and prevent or detect fuel theft or frauds.

*Strategic fuel reserves*

113. The Board found that all missions, with the exception of UNDOF and UNOCI, had established strategic fuel reserves or local reserves. The lack of a strategic fuel reserve in UNDOF and UNOCI introduces a risk to operational readiness should the situation suddenly change.

114. **The Board recommends that UNDOF and UNOCI establish strategic fuel reserve as soon as possible to support the mission mandate.**

115. The Department of Field Support commented that UNOCI had initiated action to establish a strategic fuel reserve in the mission area, but due to local circumstances, UNDOF could only establish the fuel reserve in certain areas.

*Control over fuel under the turnkey contract model*

116. The Board noted that 9 of 16 missions were completely or partially supplied with fuel under the turnkey contract model. We observed the following issues:

(a) Only 3 of 10 sampled missions used the electronic fuel management system to monitor daily fuel consumption and respond to any abnormal trends in a timely manner;

(b) In UNISFA, the fuel consumption of 41 vehicles (mostly trucks) was double the average fixed by the contractor (50 litres per 100 kilometres versus 25 to 29 litres per 100 kilometres);

(c) In MONUSCO, there was no documented evidence of technical compliance and monitoring, introducing a risk that management might not detect fuel misuse;

(d) In UNOCI, there was no evidence that the electro-mechanical units and fuel units at the east and west sectors had provided monthly generator fuel consumption and performance analysis to support mission control and monitoring of fuel use.

117. **The Board recommends that the Administration enhance the effectiveness of monitoring of fuel consumption through trend analysis, systematic reporting of abnormal consumption, prompt corrective and disciplinary action against suspected frauds, and the promotion of monitoring tools such as the electronic fuel management system.**

118. The Department of Field Support commented that it planned to implement the electronic fuel management system in another three missions before 30 June 2014.

*Weakness in fraud prevention in fuel management*

119. The Board noted weakness in fuel fraud and theft prevention in field missions:

(a) In UNISFA, one national staff member was found stealing fuel from a United Nations vehicle;

(b) In UNMIT, a United Nations Volunteer and a national staff member had been signing fuel dockets from a contractor in exchange for cash without filling the generator tanks, leading to a loss of 85,570 litres of diesel valued at $86,639;

(c) In UNMIL, 43,671 litres of diesel for generators, vehicles and contingents' equipment, with a total value of $41,170, was found to have been stolen.

120. We also noted broader weaknesses in the control and fraud prevention environment:

(a) Five missions had not finalized any standard operating procedure for petroleum, oil and lubricants misappropriation and fraud prevention;

(b) Six missions did not yet have a fraud prevention officer;

(c) The Fuel Operations Unit at Headquarters has not yet developed specific policies regarding fraud prevention;

(d) There is no mechanism to coordinate between the supply chain and fuel-related sections at mission level.

121. **The Board recommends that the Administration enhance the role of the Fuel Operation Unit in fuel fraud prevention**.

122. **The Board also recommends that the Administration encourage the Fuel Working Group to start communication activities as soon as possible, and establish a similar coordination mechanism within fuel related units at missions.**

123. The Administration agreed with the Board's recommendations and committed itself to enhancing control over fuel consumption by (a) providing enhanced fuel monitoring tools; (b) recommending adequate staffing for local fuel units; (c) advising missions to pursue thorough investigations of abnormal fuel consumption levels and encouraging missions to report fraud cases and to take prompt corrective action; and (d) amending the Fuel Operations Manual to empower and provide adequate resources to the Fuel Operations Unit of the Department of Field Support to enhance its fuel fraud prevention role. In addition, missions would be encouraged to set up their own fuel working group.

## 12. Construction project management

124. Construction projects in field missions provide the essential accommodation and civil engineering infrastructure to support the accomplishment of mission mandates. The Board previously reported deficiencies in the management of a major accommodation project in UNAMID, and for the financial period in question has extended its review across construction activities in other missions. We noted three broad areas for improvement:

(a) **Significant differences between construction budgets, the acquisition plan and actual implementation**. For example, in 2012/13 UNMISS budgeted for

the construction of accommodation for 364 staff across different locations; the acquisition plan reduced the number to 200 and finally only one site in Juba was constructed. In addition, a number of budgeted projects were cancelled in UNMISS; and UNAMID budgeted for six projects in 2012/13, of which none was implemented;

(b) **Significant delays in projects at missions**. For example, owing to delays in the provision of building materials by UNMISS, only 18 of a planned 50 accommodation projects were finished by the planned completion date of June 2012. At MINURSO a construction project was delayed owing to the expired certification of professional personnel and a lack of equipment;

(c) **Problems in timely and accurate monitoring of field projects by Headquarters**. Statistics on the status of major construction projects in headquarters were updated only up to 30 June 2012; and the projects listed were inconsistent with those identified in the reports of the Advisory Committee on Administrative and Budgetary Questions (see A/66/718 and A/67/780).

125. While recognizing the challenges inherent in the execution of construction projects in changing operational environments, the Board considers that the deficiencies indicate insufficient preliminary assessments of construction projects, inadequate control over project execution and a need to enhance governance and monitoring by headquarters. In response to recommendations made by the Board and the Advisory Committee on Administrative and Budgetary Questions, the Department of Field Support drafted guidelines for governance of major construction projects in field missions, which require senior management involvement in the oversight and monitoring of major construction projects in field missions.

126. **The Administration agreed with the Board's recommendation that it: (a) expedite the promulgation of governance guidelines for major construction projects; and (b) obtain timely status reports on projects in missions to facilitate effective project monitoring and intervention.**

127. The Administration stated that draft guidelines for governance of major construction projects would be finalized during the second quarter of 2014. In addition, UNAMID has developed a multi-year planning process for projects, which now provides the basis for budgeting projects. The Mission has also established a project management group to oversee the whole project cycle, including coordination among the stakeholders and solving project implementation challenges.

### 13. Medical support management

128. An effective medical support service in field missions, including the timely provision of sufficient medical supplies, is critical to mission success. The Board noted the following deficiencies in the management of medical supplies in field missions:

(a) Certifications of pharmaceutical tests or equivalent assurances not being obtained when pharmaceutical drugs were procured from local vendors (UNMIK);

(b) Delays and non-delivery of items specified in purchase orders (MONUSCO and UNISFA);

(c) Drug shortages, including emergency drugs (UNISFA);

(d) Holdings of large quantities of drugs/consumables recently expired or with a short shelf life (UNAMID);

(e) Insufficient storage space, with no systematic mechanism to implement a first-in-first-out stock management system (UNMISS).

129. While recognizing the challenges in field missions, including weak infrastructure, the Board considers that the deficiencies indicate the need to enhance management of the end-to-end supply chain. Reducing the risk of non-availability of usable medical supplies should be a priority for missions. Key factors to address are improving the visibility of the levels of usable inventory and improving the information on usable inventory to better understand the demand for line items and to improve the accuracy and timing of acquisitions.

130. With proper maintenance and regular calibration, some medical equipment can be usefully utilized beyond its shelf life, but only if missions have the capacity to maintain and calibrate equipment to the required standard. This was not the case at UNMISS, which did not have the necessary technical expertise or ability to contract for routine maintenance, had performed no maintenance and had no equipment maintenance plans. Meanwhile, 44 per cent of the medical equipment items at UNMISS had exceeded their life expectancy, but 80 per cent of those items, including vital emergency equipment such as defibrillators, resuscitation kits and electrocardiogram machines, remained in use.

131. **The Board recommends that the Administration: (a) enhance medical supply management in field missions, including enhanced coordination and cooperation across missions; and (b) evaluate the functionality of equipment that has exceeded its expected life and periodically assess the functionality of all medical equipment to mitigate the potential risks to personnel and overall operational effectiveness.**

132. The Department of Field Support commented that, while recognizing the need to maintain a 60-day reserve of medicines and consumables to avoid shortages, it would remind the missions to report slow-moving medical supplies to the Department so that arrangements could be made to transfer those supplies to missions where they could be utilized. In addition, all missions will be required to review their medical equipment on a semi-annual basis. The Department of Field Support, in coordination with missions, will review the functional status of medical equipment.

## C. Implementation of the global field support strategy

133. The global field support strategy is a significant and complex business transformation for peacekeeping operations and is now in the fourth year of its five-year implementation. It aims to improve the quality and timeliness of delivery of services to field missions while achieving greater efficiency and economies of scale through four pillars: a financial framework; predefined modules and service packages (modularization); service centres; and a human resources framework.

134. We previously reported deficiencies in the implementation and management of each main pillar. We note the efforts made by the Administration to address our concerns and the progress that has been made under each of the four pillars, with the key achievements between 1 July 2012 and 21 October 2013 summarized in table II.3 below. We continued to review the management and progress under each

pillar using the audit framework developed in previous audits as shown in annex IV, noting both general and cross-pillar deficiencies and issues, which we present in the first section of this Part of the report; as well as some pillar-specific issues set out in sections 2-6 of Part C.

Table II.3
**Progress made under each pillar of global field support strategy as at the time of audit**

| *Pillar* | *Key activities*[a] | *Main areas of progress*[b] |
|---|---|---|
| Service centres | Reprofiling of UNLB to serve as the Global Service Centre and the establishment of the Regional Service Centre in Entebbe, Uganda to provide support services to missions in the region | The Global Service Centre has deployed 54 mission support team personnel to 21 field missions and offices. The composition of the strategic deployment stocks for 2013 is under review by the cost centres, taking into account the requirements of modularization. The Centre performs transactional tasks and provides technical inputs remotely with embedded staff, eliminating unnecessary exposure to the security threats in the field for UNSMIL, UNOWA and UNOCA<br><br>The Regional Service Centre continued to provide services to client missions and has commenced client satisfaction surveying to identify priority areas for improvement. To drive further performance improvement, end-to-end service lines have started functioning. Two service lines are in place and 10 are now under development and will be in place by January 2014 |
| Finance pillar | Modifying mission financing arrangements to expedite the timely deployment of material and human resources to missions and expansion of access to existing financing mechanisms, in support of start-up operations | The standard funding model was refined on the basis of a comprehensive assessment which was undertaken to evaluate whether the objectives of the model had been realized, including lessons from its use in UNMISS during the 2011/12 financial year, which was its first year of operations |
| Modularization | Establishing deployment modules to improve the speed and predictability of the deployment of the military, police and civilian components of field missions, particularly in start-up or surge operations | Modular service packages: 13 types of modules in the three camps constructed between April 2011 and February 2013. 7 types of modules were deployed to MINUSMA from June to August 2013. 3 accommodation modules were deployed to UNSMIL in December 2012<br><br>Supply chain management/right-sourcing: The Global Service Centre and the Logistics Support Division are collaborating on the development of a supply chain management policy, containing the relevant "right-sourcing". A working group is being established by the Division to prepare the draft for submission and approval early in 2014 |

| *Pillar* | *Key activities*[a] | *Main areas of progress*[b] |
|---|---|---|
| Human resources framework | Reinforcing external and internal capacities, including stand-by arrangements with contractors, military support capacities, short-term consultants and individual contractors, and rapidly deployable stand-by capacities | As at 30 June 2013, 13,205 candidates had been rostered. 42 per cent of the roster candidates are serving field staff and 53 per cent are external staff (5 per cent are serving staff at Headquarters and offices away from Headquarters). The number of cases approved during the period from 1 July 2012 to 30 June 2013 was 157. The average time for the Field Central Review Board to approve a case was 25.3 days, down from 35 days as reported in the previous year, and from 68 days prior to that |

[a] Key activities are based on the report of the Secretary-General on the global field support strategy (A/64/633).
[b] Main progress as at the time of audit provided to the Board by the Administration.

### 1. General and cross-pillar observations

*The end-state vision for each pillar of the global field support strategy needs to be clearly defined*

135. As the global field support strategy project is to be completed by 1 July 2015, it is critical that the end-state vision be made clear for each pillar so as to enhance accountability and clarify exactly what is to be delivered taking fully into consideration the current implementation of IPSAS and Umoja, both of which will have a significant influence on how well the strategy works in practice. The lack of an end-state vision for each pillar has made it difficult for the Board to assess whether, or to what extent, the envisaged objectives of the project have been achieved.

136. **The Administration agreed with the Board's recommendation that it clearly define the end state for each of the global field support strategy pillars, including end-state articulations on functional specialization for service providers, business process improvement and leveraging the benefits associated with Umoja and IPSAS. These should all be clarified in the next annual global field support strategy performance report.**

137. The Administration (Department of Field Support) commented that it would ensure that end states were clearly defined in the global field support strategy progress report to be submitted to the General Assembly at its sixty-eighth session.

*The implementation plan for the global field support strategy project needs to be revised and updated*

138. A global field support strategy implementation plan was developed in May 2013 in response to a previous Board recommendation. The Board considers that some of the key milestones listed could be more specific and that deadlines for certain key milestones need to more realistic. Also, some key milestones should be included in the implementation plan, for example, establishing the statement of work for enabling capacity for modularization. Moreover, arrangements for monitoring the progress towards and achievement of the key milestones need to be established.

139. The Administration commented that in September 2013, the ninth Global Field Support Strategy Steering Committee had approved the use of a new programme implementation plan to track, monitor and manage implementation of each pillar of the global field support strategy. The plan became official in November 2013 and provides for monthly reporting to Department of Field Support senior management on the status of implementation activities and for reporting and updating of the plan's status at the meetings of the steering committees of the global field support strategy, the Regional Service Centre and the Global Service Centre, including updated tasking and revisions to any deadlines. The Board will follow up on this issue in the next audit.

*The need for a systematic approach for missions implementing global field support strategy tools and principles*

140. Since the start of the global field support strategy in 2010, there have been six new missions and the significant reconfiguration of three missions. There is further scope to refine the tools and principles of the strategy both during the setup of new missions and beyond. There is currently no organizational approach to implement the working practices of the strategy, which means that any changes to the service delivery model are led by staff in missions. Consequently, several potential tools, such as leveraging non-staff civilian capacity, have not been applied consistently. This will be of particular significance at the end of the five-year programme in 2015, when there will be no central support to missions, placing the envisaged benefits at risk. We note that the Administration plans to:

(a) Report on implementation of the strategy in new missions in the next global field support strategy progress report (October 2014);

(b) Conduct an after-action review of application of the strategy in support of the MINUSMA start-up (December 2013);

(c) Initiate a process to ensure that the Department of Field Support has procedures in place for a more systematic approach to draw on global field support strategy tools and principles in support of faster deployment, greater efficiency and improved quality of field support (March 2014).

141. **The Administration agreed with the Board's recommendation that it develop a more systematic approach for missions to draw on when implementing global field support strategy tools and principles. This will include a plan on how such tools and principles will be deployed in missions after the five-year project duration.**

142. The Department of Field Support stated that it would develop guidance for more systematic use of the global field support strategy tools and principles. In addition, the Department will develop a plan to ensure the sustainment of relevant tools beyond 1 July 2015.

**Governance**

143. In our previous audit we noted deficiencies in the functioning of the Global Field Support Strategy Steering Committee and Client Board. In accordance with our recommendation, both the Steering Committee and the Client Board have met on a biannual basis. While noting the progress, we consider that coordination and governance require further enhancement:

(a) **The governance of the modularization project needs to function more robustly.** The successful implementation of the modularization project relies mainly on the efforts of the Global Service Centre, the Logistics Support Division of the Department of Field Support and the Procurement Division. The Administration revised the governance structure of the modularization project, as previously recommended by the Board, to include two project sponsors (Director of the Logistics Support Division and Director of the Global Service Centre). However, the Director of the Global Service Centre had no authority to lead project activities at the Logistics Support Division and the Procurement Division, including the development of the statement of work for enabling capacity. Such revisions in governance have not contributed to ensuring clear accountability for project success, and the whole project is delayed by 18 months. After the Board raised this problem, the Administration revised the governance structure in September 2013 to make the Director of the Global Service Centre the single project sponsor and included the representative of the Procurement Division in the modularization governance. While progress has been made, the Board emphasizes the importance of coordination among the parties involved, and will follow up on the functioning of the revised governance arrangements;

(b) **There is a need to clarify the work scope and authorities of strategic flights between the Strategic Air Operations Centre at the Global Service Centre and the Transport and Movement Integrated Control Centre at the Regional Service Centre.** The two entities have a different understanding in this area, which has weakened control and monitoring of "strategic flights".

144. **The Administration agreed with the Board's recommendation that it: (a) improve coordination across the modularization project, especially between the Global Service Centre, the Logistics Support Division of the Department of Field Support and the Procurement Division; (b) strengthen the functioning of the revised modularization project governance; and (c) clarify the work scope and authorities of strategic flights between the Strategic Air Operations Centre at the Global Service Centre and the Transport and Movement Integrated Control Centre at the Regional Service Centre.**

**Project communication strategy**

145. A key element of any successful business transformation is the communication of objectives and actions to all stakeholders. The Administration developed a strategy in October 2012 to communicate changes, initiatives, progress and benefits relating to the global field support strategy to related parties. While focal points for implementation of the strategy and communication have been designated, there are no clear instructions from Headquarters on the activities required of focal points, and there is insufficient follow-up to determine whether they have sufficiently communicated the information to stakeholders.

146. Similar observations are noted under all pillars of the global field support strategy. For example, at the Regional Service Centre, there is lack of an integrated communication method across different missions, as well as a lack of monitoring of the communication activities undertaken by communication focal points at client missions. In addition, a dedicated communication focal point has not been nominated at the Regional Service Centre to achieve consistent and integrated communications among client missions.

147. In early 2013, the Global Field Support Strategy Implementation Coordination Team conducted a survey among military and police. Only 17 per cent of the respondents believed that they were well informed about the strategy's objectives. Further, the Team stated numerous missions had expressed a desire for support from Headquarters in communicating global field support strategy messages to personnel in missions, and that communications materials should be drafted and distributed accordingly.

148. **The Board recommends that the Administration review and enhance its approach to the communication strategies and approaches being adopted across the global field support strategy initiative, and that concrete actions be taken to address the findings from the surveys undertaken.**

149. **The Board also recommends that the Administration nominate a staff member to be responsible and accountable for the full implementation of the Regional Service Centre communication strategy.**

150. The Administration agreed with the recommendations, noting that improvements were already under way during the audit period. Several steps have been taken, including (a) updating and expansion of the global field support strategy information on the United Nations Internet web page, (b) development and dissemination of a comprehensive communication toolkit on the global field support strategy, (c) related reform initiatives for managers and staff at Headquarters and missions and (d) establishment of a dedicated web page on field support reform on the United Nations peacekeeping operations Intranet. Moreover, dedicated fact sheets for each of the pillars of the strategy will be developed and a new survey will be conducted in 2014.

**Risk management**

151. In response to our previous recommendation, the Administration developed the global field support strategy risk management framework in May 2013. The aim was to provide stakeholders with the ability to identify, analyse, evaluate and mitigate risks to the strategic objectives of each of the four pillars of the strategy. The framework takes the goals and strategic objectives of the strategy and "deconstructs" them into supporting activities, which are used to create a series of strategic risk maps illustrating the linkage between the goals, objectives and prerequisite activities of the strategy.

152. While acknowledging the positive steps, the Board considers that there is scope for further improvement. The risks need to be defined more specifically; currently they are too generic. We also consider some critical risks to be missing, for example, the risk of delay in development of statements of work for modularization is not included in the risk framework despite its having led to an 18-month delay in the modularization project. An accountable individual needs to be assigned to each risk (ideally the person best able to manage the risk).

153. The Administration explained that a new risk register had been developed to address the Board's concerns and the updated register assigned responsibility for mitigation measures. Considering this, the Board does not issue a recommendation but will follow up on this issue in the next audit.

**Performance management**

154. The Administration developed a performance management framework to measure implementation progress in each of the four pillars of the global field support strategy. The framework includes relevant and strategic key performance indicators identified against each of the pillars' strategic objectives, and operational and transactional key performance indicators to be established and monitored in alignment with the pillars' strategic objectives and the goals of the strategy. The Board noted the following deficiencies in the framework:

(a) Lack of clarity in the linkage between strategic and operational and transactional key performance indicators;

(b) Target, baselines and benchmarks are not defined for the strategic indicators, and there is no clarity on baseline data collection and measurement of performance;

(c) Lack of clarity on the reporting of performance against the key performance indicators. Currently, the reporting periods for the performance of the Global Service Centre, the Regional Service Centre and each pillar against the transactional and operational indicators are different. A consistent and standardized reporting method needs to be established so that the performance of each pillar is regularly reported.

155. **The Administration agreed with the Board's recommendation that it: (a) establish baselines and targets for the strategic key performance indicators and clarify the methodology to collect the data relating to baselines and actual performance; and (b) clearly define the reporting periods and frequency for key performance indicators.**

156. The Department of Field Support commented that it had set up performance targets for 2015 and assigned responsibility for measurement of individual key performance indicators.

*Insufficient and incomplete reporting of some performance*

157. We noted insufficient performance reporting against the established key performance indicators and incomplete reporting of the performance of certain functions at the Regional Service Centre. For example, performance against all the key performance indicators for check in/out, the Transport and Movement Integrated Control Centre and education grant are not reported; and performance against certain key performance indicators for human resources management, finance and the Regional Training and Conference Centre are not reported either. Meanwhile, some reporting against key performance indicators is misleading to the report users. For instance, in the current monthly report on claims processing, only the performance against those requests that had been processed was reported, but requests still pending were excluded, preventing report users from having a holistic view of the Centre's performance. Details are shown in annex V to the present report.

158. **The Administration agreed with the Board's recommendation that it refine the reporting of its performance against the established key performance indicators at the Regional Service Centre to ensure that performance is reported in a more detailed and comprehensive manner.**

159. The Administration commented that the Regional Service Centre was continuously fine-tuning its reporting to better reflect its performance. All key performance indicators will be revised once the new service delivery model is in place and processes are reengineered. Furthermore, the Regional Service Centre is now co-locating the Field Support Suite reporting team currently present in Entebbe with the Quality Assurance Unit. It is anticipated that this will further improve the Centre's reporting functions.

**Benefits management**

160. A typical cause of project failure is when organizations place too strong a focus on technical delivery without clear and effective management of the benefits the project is intended to deliver. The Board previously reported on deficiencies in benefits management and reporting, and followed up on these issues.

(a) **The benefits management strategy for the whole global field support strategy project is yet to be developed.** We noted that the Regional Service Centre had developed a benefits management strategy and consider that this approach could be applied across other pillars to facilitate the development of a holistic benefits management strategy for the project;

(b) **There is a need to report the cost savings and benefits, either direct or indirect, and qualitative or quantitative, in a consolidated manner against the original objectives of the global field support strategy.** This is not yet being done, nor has a standardized methodology been established to calculate savings. For example, the Board continued to note that the methodology for calculating the savings of the Transport and Movement Integrated Control Centre at the Regional Service Centre had not been developed and the supporting documents were not available for our review. For the 2011/12 financial year, a total savings of $27.2 million ($61.3 million for the period from January 2010 to June 2011) was reported to have been realized. However, the Administration could not provide the Board with evidence and supporting documents to show how these savings were calculated and how they were linked to the activities of the Control Centre.

(c) **The costs of the global field support strategy project were not separately identified and properly recorded.** A key objective of the strategy is to provide services to field missions in a more responsive, efficient and cost-effective manner. To evaluate whether this is achieved, it is important to establish baseline costs of the services before the strategy is implemented, forecast costs under proposed options for redesign and then monitor costs under the new arrangements. We continued to note that there is no forecast of costs that may be incurred by the implementation of the strategy and no cost capturing and reporting mechanism to collect and report actual costs. All costs are absorbed into the current peacekeeping budgets.

161. **The Board reiterates its previous recommendation that the Administration: (a) develop a benefits management strategy for the global field support strategy; (b) report the cost savings and benefits, either direct or indirect, qualitative or quantitative, in a consolidated manner against the original objectives of the global field support strategy; and (c) ensure that a standardized methodology is developed to calculate and fully substantiate all the savings.**

162. The Administration commented that it was developing a new benefit, savings and costs reporting methodology that would address the Board's concerns in this regard. Moreover, the revised reporting approach will be laid out in the fourth annual global field support strategy progress report and the overview report on the financing of United Nations peacekeeping operations. It includes direct, indirect, qualitative and quantitative factors, and is consolidated against the objectives of the strategy.

### 2. Service centres

163. The new global field support strategy service delivery model involves a fundamental shift in the existing division of labour and a relocation of functions to improve responsiveness and better address the needs of field missions. Under this model, the Secretariat continues to set strategic direction, exercise oversight and take policy decisions, while the global and regional service centres take over the majority of operational and transactional functions. The mission support component of field operations is thereby reduced, with only location-dependent activities performed in specific mission locations.

164. To implement such a proposal, 23 posts were transferred to the Global Service Centre in 2012/13 from the Department of Field Support. To consolidate administrative and support functions for geographically grouped field missions, and to achieve scale economies and other efficiencies, 160 posts were approved to be transferred from client missions to the Regional Service Centre in 2012/13 and 113 posts in 2013/14.

*Planning and arrangements for the transfer of functions*

165. During the 2012/13 Global Service Centre audit, the Board continued to note that the working procedures, policies or standard operation procedures, performance baselines and indicators for those functions transferred to the Centre were insufficiently established. Additionally, insufficient arrangements had been made to secure business continuity between the full establishment of the Global Service Centre and transfer of the functions. This had resulted in: (a) unclear roles and responsibilities between Headquarters and the Global Service Centre in areas such as contract management, construction project monitoring and budget review; and (b) the transferred function of acquisition planning, consolidation and review not being properly performed from July 2012 to May 2013.

166. Similarly, the Board noted that, owing to insufficient planning and coordination between the Regional Service Centre and client missions, the function of internal staff recruitment was transferred to the Centre but later returned to client missions, wasting time and resources and negatively impacting the delivery of this function.

167. **The Board emphasizes the recommendation made previously (see A/67/5 (Vol. II), chap. II, para. 202) that the Administration establish comprehensive and effective planning arrangements for the transfer of functions.**

*Service delivery in the Regional Service Centre*

168. A client survey was conducted in July 2013 on the service delivered by the Regional Service Centre. The results showed that the overall satisfaction score was 17 per cent on average while the target for client satisfaction was above 80 per cent.

Given that the objective of moving human resources and finance services to the Centre is to provide high-quality, timely standardized and streamlined service to the field, it is worrying to see the low service quality ratings and the level of complaints from field staff, in particular those relating to claims processing, staff services and ticket booking. For example, according to the status of electronic F10 claims pending as at 7 August 2013, the total of pending electronic F10 claims reached 4,351. Considering that the actual maximum processing capacity of the Claims Unit is 489 claims per month (based on the 2012/13 statistics), the Claims Unit may need nearly nine months to clear the pending claims.

169. The Regional Service Centre explained that it would shift from the current function-based service delivery to service line-based service delivery.[3] In this regard, it recognizes that clarity and proper arrangements are yet to be achieved in terms of the governance and reporting lines of the service line; the organizational structure of the Centre following the shift; the roles and responsibilities of the human resources and finance chiefs; the accountability framework, including the compliance framework and the quality management system; defined service line manager skill sets; implementation plans for the service lines as well as sufficient project management (including communication strategy, risk management and benefits management); and capacity-building plans for staff working in the service lines.

170. **The Board recommends that the Administration sufficiently plan all arrangements before shifting from a function- to a service line-based service delivery model, and address the shortcomings in the Regional Service Centre's service delivery quality.**

171. The Department of Field Support commented that it had provided strategic direction to the Regional Service Centre and client missions in the transfer of functions, and engaged the Centre to ensure that its structures were aligned with organizational objectives to achieve maximum efficiency. An implementation plan for the roll-out of the new service delivery model has been developed and is being carried out with the expectation that new service lines will be co-located during the first quarter of 2014. The re-engineering of processes within the service lines is planned to take place between the first and the third quarters of 2014.

*Education grant processing needs further consolidation*

172. Education grant processing is currently being performed in two geographical locations, at the Global Service Centre and the Regional Service Centre, which has led to two different processes being followed for African and non-African missions and significant workload variance between the two centres. Currently, the Regional Service Centre processes 6,200 claims per year from 15 African missions (including peacekeeping missions and political missions), or roughly 70 per cent of all claims. The Global Service Centre is responsible for processing about 2,500 claims per year. The Board considers that education grant claims processing is not location-

[3] The service line-based service delivery model is more customer-oriented, aimed at grouping into one service line the services which were originally provided by different sections. By moving to the service line-based service delivery model, the Centre intends to break the functional silos (such as human resources, finance), perceived as the root cause of the Centre's unsatisfactory service delivery, by streamlining working procedures, reducing process lead times and establishing clear process ownership and accountability.

dependent and could and should be consolidated so that grant processing can be standardized and further streamlined.

173. **The Administration agreed with the Board's recommendation that it consolidate education grant processing functions being performed at the Global Service Centre and the Regional Service Centre to facilitate consistent working processes and improved education grant service delivery.**

174. The Administration stated that its 2014/15 budget proposals provided for the education grant function for field missions to be consolidated at the Regional Service Centre as a pilot initiative. This proposal to establish a global administrative function in the Regional Service Centre presents an opportunity for the Secretariat to test the concept in practice. The launch of Umoja Extension 1 for peacekeeping operations in 2014 is another important driver for this approach.

*Civilian pre-deployment training not being performed at the Regional Service Centre*

175. The Board noted that the civilian pre-deployment training was still performed at UNLB. No plan has been made to transfer the training to the Regional Service Centre, though the transfer was planned in 2009 with envisaged savings of $3.34 million. While the Regional Service Centre believes that it is sufficiently prepared to take over the function, an evaluation team from the Policy, Evaluation and Training Division of the Department of Peacekeeping Operations, which conducted an evaluation of civilian pre-deployment training from May to July 2013, recommended that the training be subject to a wider review before any such transfer.

176. **The Board recommends that the Administration conduct a wider review and present a business case on whether the Regional Service Centre is the optimal location to take over civilian pre-deployment training, and develop a comprehensive implementation plan for the transfer if considered viable.**

177. The Administration is currently preparing the terms of reference of a comprehensive review of pre-deployment training for civilian staff.

*Optimizing the use of air resources*

178. The Transport and Movement Integrated Control Centre at the Regional Service Centre was established to consolidate and optimize the air resources in the African region. Currently, two aircraft are within the tasking authority of the Control Centre. The utilization of the aircraft was lower than the target. In addition, the Board noted that the Control Centre and MONUSCO could work in a more coordinated manner to improve the utilization of aircraft flying the same routes between Kisangani, Kinshasa and Entebbe.

179. **The Board recommends that the Administration analyse the performance of aircraft under the tasking authority of the Transport and Movement Integrated Control Centre.**

180. **The Board also recommends that the Transport and Movement Integrated Control Centre review and refine, in collaboration with client missions, its integrated regional flight schedule on a regular basis, aiming for optimized regional air transportation through integrated planning and execution based on aggregated demand.**

181. The Administration commented that, while it recognized scope for further optimization of air resources, the analysis of aircraft utilization under the Control Centre had been carried out since 1 July 2013 and reported in the monthly reports of the Regional Service Centre.

### 3. Finance pillar

182. The financial pillar of the global field support strategy aims to strengthen the ability of the Organization to deploy rapidly in challenging circumstances by expediting access to funding while improving financial management through greater budgetary discipline, delivering an increased capacity to focus on critical start-up activities and strengthened operational integration and accountability.

183. There are two key activities of the financial pillar: (a) the expansion of access to existing financing mechanisms, strategic deployment stocks and the peacekeeping reserve fund; and (b) the standardized funding model to streamline the budget process and enable staff in new missions to focus on operational planning and execution, rather than on detailed funding development, and facilitate a standardized approach and closer alignment between approved funding and actual expenditure.

184. We previously noted that the global field support strategy contributed to the ability of UNMISS to quickly access funds and achieve a rapid mission start-up. In May 2012, $83.7 million was approved for the period from 25 April to 30 June 2013 from the peacekeeping reserve fund for the start-up of MINUSMA. The General Assembly invited the Secretary-General to prepare the budget for MINUSMA for the period from 1 July 2013 to 30 June 2014 on the basis of the revised standardized funding model, taking into account lessons learned at UNMISS, and requested the Secretary-General to present a detailed analysis of the application of the model in the first performance report for the Mission.

185. The Board previously noted deficiencies in the budgetary assumptions and methodology applied in the standardized funding model and in the application of the model to the UNMISS 2011/12 start-up. The Department of Field Support revised the model, as requested by the General Assembly, to provide greater flexibility and responsiveness to key resourcing drivers, addressing 11 of the 12 deficiencies raised by the Board. The model now allows for the incorporation of specific mission planning information, such as, but not limited to, the actual number and configuration of mandated uniformed personnel, the availability of assets from other missions that are drawing down, the actual number and configuration of aircraft and mandated programmatic activities such as mine action and disarmament, demobilization and reintegration.

186. We noted the revision made in relation to the civilian staffing configuration. The Field Budget and Finance Division of the Department of Field Support confirmed that, since the proposed staffing table needed to be submitted with the budget proposal, the detailed proposed staffing would be entered into the model to ensure that resources requirements were reasonably estimated. This is a positive development towards making the all-important forecast of the first-year deployment as realistic as possible. Despite the revisions to the model, we noted two deficiencies:

(a) **Unrealistic projections of aircraft numbers.** The number of aircraft remains at the same scale under all of the profiles in each scenario in the revised

model. The Administration explained that, though the number of aircraft under two scenarios remained the same, the funding in the model for aircraft deployment was determined by field conditions. We consider, however, that the logistical environment of a mission is just one of many factors that will influence actual aircraft requirements and deployment; others include the mission mandate, the numbers of troops and staff, the number of mission locations and the other means of available transportation. For example, for MINUSMA, 27 aircraft for 18,600 hours were approved, while for the initial funding period (2013/14 financial year), 13 aircraft for 9,400 hours were proposed. If scenario II had been applied, it would have led to a difference of 7 aircraft and 9,800 hours, or a budget variance of $56.3 million between the proposed budget based on the actual fleet configuration and that indicated in the model;

(b) **The resource management steering committee is yet to be established in MINUSMA.** This is inconsistent with both the Board's previous recommendation and the lessons learned from the application of the model in UNMISS. Such a committee (or a similar mechanism) needs to be established to improve stewardship over the resources entrusted to the mission and provide greater assurance that they are properly utilized in the identified priority areas within the mandate.

187. **The Board recommends that the Administration: (a) base funding for staffing costs on the staffing table actually being proposed if available at the time of submitting the standardized funding model budget (as in the case of MINUSMA); and (b) improve the estimation model for aircraft numbers in the first year of operation.**

188. **The Administration agreed with the Board's recommendation that it establish a resource management committee (or similar mechanism) in MINUSMA to improve resource stewardship.**

### 4. Modularization

189. Modularization is designed to improve missions' capacity for rapid deployment using a range of individual basic modules (such as security, accommodation or power generation). A combination of the modules, packaged together and delivered by an enabling capacity, results in a service package to establish a mission's infrastructure.[4] At the end of June 2013, the modularization project completed the third year of its five-year implementation. The Administration informed the Board that, to date, designs for 22 modules and five service packages (200-person camp, 1,000-person base, 50-person outpost, logistics base and airbase) had been finished according to schedule.

190. The Administration has also improved the governance of the modularization project, but we continued to note some deficiencies in project management.

[4] Modules are pre-kitted assemblies of standardized components designed to provide a functional capability (such as security, accommodation or power generation). A combination of modules packaged together and delivered by an enabling capacity results in a service package (for example, 200-person camp, 1,000-person base or logistics base) which forms a functional element of a mission infrastructure. Enabling capacity is the capacity to plan, transport, construct, install, integrate, commission and maintain either individual modules or complete camps for and on behalf of end users. The enabling capacities can be provided by the United Nations, Member States or contractors.

*Insufficient project planning*

191. For a significant and complex project such as modularization, we would expect detailed and rigorous planning prior to the project starting, but this has not been the case. For example, according to the project's five-year plan, issued in December 2011, the development of a statement of work for enabling capacity was based on service packages. In November 2012, the statement of work working group developed a draft statement of work for the service package for a standardized 200-person camp with integration of 11 modules. But in August 2013, the Administration decided to revise the strategy for the development of the statement of work, refocusing on modules rather than service packages. This is a major change in methodology and the current draft statement of work will need to be fundamentally modified or discarded. After the Board highlighted this issue in October 2013, the Administration reversed its decision and decided to finalize actions on the former draft statement of work for the standardized 200-person camp and develop a statement of work for each of the remaining seven[5] modules in parallel. These changes in methodology indicate insufficient project planning.

192. Other issues that should have been clarified in the project plan also remain unclear:

(a) The timeline for statement of work completion, and assigned responsibilities and accountability for developing the statements of work for the other seven modules;

(b) The procurement strategy and solicitation process for enabling capacity. For example, the financial implications of a possible two-stage solicitation process are unclear, especially when this approach may require vendors to provide "indefinite delivery, indefinite quantity" deliverables at "fixed unit prices".

*Significant delays in the development of the statement of work for enabling capacity*

193. As at the end of June 2013, the statement of work for enabling capacity was still under development, a delay of 18 months. To date the mission support team remains the only enabling capacity for modularization. Though a plan exists for producing the statement of work for the 200-person camp, it remains unclear whether the statement of work will be appropriate for procurement purposes. Additionally there are insufficient arrangements for developing the statements of work for enabling capacity for the remaining seven modules, and therefore a high risk of further slippage in statement of work development and procurement of enabling capacity, which will delay the delivery of modularization objectives and benefits.

194. The Administration explained that the 18-month delay in the statement of work had been caused by numerous challenges, including an inaccurate estimation of the

[5] Effective September 2013, there were 22 modules: security, water supply, wastewater treatment, solid waste treatment, energy supply, laundry/ablutions, catering/kitchen, accommodations, workshop/maintenance, warehouse, medical, infrastructure, information and communications technology, recreation/welfare, fuel, aviation, fire safety equipment, operations centre, vehicles, geographical information systems, public information office and expeditionary module. The Department of Field Support statement of work covers all elements except for solid waste treatment, fire safety equipment, operations centre, vehicles, geographical information systems, public information officer and expeditionary module. Hence, there are seven modules remaining.

duration of statement of work development when the five-year plan was developed; an inability to execute the proposed statement of work with the initial working group; and subsequently a difference in opinion between the Procurement Division and the Department of Field Support regarding the procurement strategy (after the Department of Field Support had developed the statement of work).

195. **The Board recommends that the Administration expedite the development of the remaining seven modules and the associated procurement strategy for enabling capacity within the one and a half years left for the global field support strategy to be implemented, so that capability for rapid mission deployment is fully achieved as soon as possible.**

196. The Administration advises that sufficient arrangements are in place to ensure the development of the remaining seven modules in accordance with the Board's recommendation. The commercial enabling capacity procurement strategy has been developed to the stage of initial concept.

### 5. Human resources framework

197. The human resources framework of the global field support strategy is intended to improve the predictability and adaptability of human capacities and the timely delivery of human resources services in seven areas: (a) workforce planning and outreach; (b) recruitment (talent management framework and roster management); (c) succession management; (d) conditions of service; (e) business intelligence (analysis and reporting); (f) customer service integration; and (g) governance and organizational performance.

198. In accordance with the Board's previous recommendation, the Administration developed the end-state vision for the human resources framework, which is contained in the fourth global field support strategy progress report (A/68/637). However, the Board noted that key performance indicators had not yet been developed for the seven areas of the new framework. It is therefore not yet possible to assess whether this pillar has achieved the envisaged benefits or not. However, from analysis of the field central review bodies' roster-based staff recruitment, we noted that the framework had contributed to helping missions fill vacancies in a more expeditious manner, while also noting some deficiencies that require actions from the Administration to ensure transparency, competitiveness and fairness, details of which have been reported in section B.2 above.

### 6. Supply chain reform

199. A supply chain is defined as the activities involved in acquisition planning, sourcing a product, moving that product and its ancillaries from the ultimate supplier to the ultimate customer and then disposing of the goods once their useful life has expired. During 2012, the Department of Field Support initiated a reform of supply chain management and planned to establish a new supply chain pillar to address the issues and challenges in the current supply chain, including a lack of a global and integrated approach to acquisition planning, asset management and strategic movement of goods. The intention was to integrate the modularization project into the new supply chain pillar.

200. The supply chain management pillar of the global field support strategy entails changing the focus of the support arrangements from a vertical, function-based

approach to a horizontal, process-based approach that recognizes the interconnected nature of support operations and optimizes the overall supply chain response to the needs of mandate implementation. The proposed supply chain involves many entities, including missions (needs identification, asset management), the Global Service Centre (acquisition planning, sourcing and clearing house), the Procurement Division (procurement), vendors (delivery) and the Logistics Support Division, the Information and Communications Technology Division and the Global Service Centre (contract management). Establishing a supply chain process requires professional project management and well-coordinated efforts by all the parties involved.

201. At the time of reporting, the Administration had made the following progress:

(a) Developed a draft vision and strategy for supply chain management;

(b) Made progress on initiatives on global acquisition planning and global asset management;

(c) Piloted the supply chain management strategy in UNMISS from the beginning of 2013.

202. The project is still at the planning stage, so it is too early to arrive at an overall assessment of impact, but we noted scope to improve project management. As at 15 October 2013, the implementation plan, project governance arrangements, cost-benefit analysis and project monitoring mechanisms all remained to be developed. In addition, all of the initial implementation activities were delayed or not implemented compared to the milestones established in the supply chain management strategy. Additionally, little account appears to have been taken of the impact of Umoja implementation on supply chain reform.

203. The Administration explained that the draft supply chain management strategy document remained the main conceptual document to guide initial implementation. In addition, the Global Service Centre Steering Committee is providing short-term direction to all the key actors in the supply chain and has initiated a "right-sourcing" project that encompasses improvements to acquisition planning and clearing-house improvements for global asset management. The latter is being developed into project documentation to guide ongoing work, led by the Logistics Support Division of the Department of Field Support.

204. **The Board recommends that the Administration, drawing on lessons from the project management of the global field support strategy, address deficiencies in the management of the supply chain reform. In particular, the Administration should establish effective project governance and a dedicated team and formalize the concept document so that each party can clearly understand the vision, project timeline, roles and responsibilities, and can accept its accountability for delivery.**

205. The Department of Field Support stated that the initial concept was being developed into a clear project framework, beginning with a project brief for the right-sourcing component that would address key areas of concern identified by the Board.

*Deficiencies in global acquisition planning*

206. We noted the following deficiencies in current global acquisition planning:

(a) The consolidation and review of acquisition plans from field missions was transferred to the Global Service Centre from 1 July 2012. However, the Centre was insufficiently established at the time of function transfer, limiting actual performance in 2012/13;

(b) The acquisition plans were not submitted with the budget submissions, negatively impacting the effectiveness of the needs assessment. The acquisition plan was submitted after the missions' budgets had been approved by the General Assembly, constraining the ability of the Department of Field Support and the Procurement Division to perform source planning and consolidate mission needs;

(c) A lack of clear guidelines for acquisition plan formulation, review and monitoring, resulting in non-standardized (or no) use of commodity codes, different commodity codes being used for the same goods, inconsistent item descriptions, failures to meet minimum information requirements and an inability to track and identify deviations between acquisition plans and submitted requisitions.

207. The Administration stated that, for 2013/14, missions would be required to submit their acquisition plans for the following year at the same time as their draft budget submissions; and that the Department of Field Support was already developing standard operating procedures to provide guidance to missions on acquisition planning and review and identification of systems contract requirements.

*Deficiencies in global asset management*

208. On 11 April 2013, the Under-Secretary-General for Field Support issued to missions a new policy for the centralized management of mission assets. The policy required all missions to seek clearance from the Global Service Centre for the acquisition of non-expendable property prior to any sourcing activity. The enhanced and centralized management of assets should contribute to more efficient and optimal use of United Nations assets and reduce inventory levels and unnecessary procurement. The Board considers that the following issues need to be addressed to realize the benefits of the new approach:

(a) Owing to posts not being transferred from Headquarters to the Global Service Centre, the latter only handles acquisition clearance for supply, engineering and spare part assets. Other clearances are still handled by various offices at Headquarters;

(b) The global asset management policy does not adequately specify the standards and procedures for acquisition clearance, resulting in a lack of a systematic approach among offices. There is also a lack of clarity concerning the threshold of asset value requiring central clearance. For example, all missions are required to request clearance from the Global Service Centre for the acquisition of non-expendable property with a value of $1,500 and above. However, missions continue to consider that they can purchase anything within their procurement authority without Global Service Centre clearance ($1 million for core requirements and $0.5 million for special requirements);

(c) There remain insufficient arrangements to ensure mission buy-in to the concept of global asset management. We have seen no arrangements in place to

secure the necessary coordination between the Global Service Centre, the Department of Field Support and missions to achieve optimal inventory levels. In the meantime, few requisition requests have been sent by missions for Global Service Centre clearance, and the Centre had no idea whether requisitions were being sent to the Procurement Division, or whether the Procurement Division considered Global Service Centre clearance as a requisition prerequisite;

(d) There has been no evaluation of the pilot at UNMISS to assess and implement lessons on restructuring mission support and revising working procedures in line with the supply chain transformation.

209. **The Board recommends that the Administration address the identified deficiencies in acquisition planning and global asset management.**

210. The Administration agreed that project leadership needed to be assigned, although no final determination had yet been made. In addition, the right-sourcing approach would be introduced in the next global field support strategy report and would become a major component of supply chain management pillar implementation in the remainder of 2013 and into 2014, with a view to providing solutions to the deficiencies in the current acquisition planning and global asset management approach. The review of acquisition plans by Headquarters and the Global Service Centre will explore the possibilities for consolidation and standardization of requirements, and development of new systems and services contracts. In its capacity of managing the global asset pool of the Department of Field Support, the Global Service Centre will mainstream acquisition planning into global asset management to ensure that existing United Nations field resources are always considered initially as a means of meeting mission requirements before initiating any new purchases.

## D. Disclosures by management

### 1. Write-off of cash, receivables and property

211. The Administration reported to the Board that property losses of $38.11 million ($21.08 million in 2011/12) had been written off during 2012/13. The losses were caused mainly by accidents, malfunctions and other circumstances. In accordance with financial rule 106.8, the Administration also stated that losses amounting to $12,927,004.31 ($178,034.41 in 2011/12) had been written off in respect of cash and accounts receivable, because they were considered irrecoverable.

### 2. Ex gratia payments

212. The Administration did not report any significant ex gratia payments in the reporting period.

### 3. Cases of fraud and presumptive fraud

213. The Administration reported to the Board that: (a) eight missions and UNLB confirmed that there were no fraud cases in 2012/13; and (b) seven missions (MINUSTAH, UNAMID, MONUSCO, UNMIL, UNMISS, UNISFA and UNSOA) reported 29 fraud cases during the period under review, involving $81,646. Details are shown in annex VI to the present report.

214. According to the Administration, the cases reported above did not reflect all fraud and presumptive fraud cases, as some may still be under review by other offices and departments and therefore it would be premature to report them to the Board.

## E. Acknowledgement

215. The Board wishes to express its appreciation for the cooperation and assistance extended to its staff by the Secretary-General, the Under-Secretary-General for Management, the Under-Secretary-General for Peacekeeping Operations, the Under-Secretary-General for the Department of Field Support, the Under-Secretary-General for Internal Oversight Services, the United Nations Controller and members of their staff, as well as the staff at missions.

(*Signed*) Amyas **Morse**
Comptroller and Auditor-General of the
United Kingdom of Great Britain and Northern Ireland
(Chair of the United Nations Board of Auditors)

(*Signed*) **Liu** Jiayi
Auditor-General of China
(Lead Auditor)

(*Signed*) Ludovick **Utouh**
Controller and Auditor-General of the
United Republic of Tanzania

17 January 2014

# Annex I

## Missions audited

### Active peacekeeping operations

1. United Nations Peacekeeping Force in Cyprus (UNFICYP)
2. United Nations Disengagement Observer Force (UNDOF)
3. United Nations Interim Force in Lebanon (UNIFIL)
4. United Nations Mission for the Referendum in Western Sahara (MINURSO)
5. United Nations Interim Administration Mission in Kosovo (UNMIK)
6. United Nations Organization Stabilization Mission in the Democratic Republic of the Congo (MONUSCO)
7. United Nations Mission in Liberia (UNMIL)
8. United Nations Operation in Côte d'Ivoire (UNOCI)
9. United Nations Stabilization Mission in Haiti (MINUSTAH)
10. United Nations Integrated Mission in Timor-Leste (UNMIT)
11. African Union-United Nations Hybrid Operation in Darfur (UNAMID)
12. United Nations Mission in South Sudan (UNMISS)
13. United Nations Interim Security Force for Abyei (UNISFA)
14. United Nations Support Office for the African Union Mission in Somalia (UNSOA)
15. United Nations Multidimensional Integrated Stabilization Mission in Mali (MINUSMA)

### Special-purpose accounts

1. Peacekeeping Reserve Fund
2. Support account for peacekeeping operations
3. United Nations Logistics Base at Brindisi, Italy (UNLB)
4. Peacekeeping after-service health insurance

### Completed peacekeeping operations

1. United Nations Operation in Burundi (ONUB)
2. United Nations Mission in Sierra Leone (UNAMSIL) and United Nations Observer Mission in Sierra Leone (UNOMSIL)
3. United Nations Transitional Administration in East Timor (UNTAET) and United Nations Mission of Support in East Timor (UNMISET)

4. United Nations Iraq-Kuwait Observation Mission (UNIKOM)
5. United Nations Mission in Bosnia and Herzegovina (UNMIBH)
6. United Nations Mission of Observers in Tajikistan (UNMOT)
7. United Nations Support Mission in Haiti (UNSMIH), United Nations Transition Mission in Haiti (UNTMIH) and United Nations Civilian Police Mission in Haiti (MIPONUH)
8. United Nations Mission in the Central African Republic (MINURCA)
9. United Nations Observer Mission in Angola (MONUA) and United Nations Angola Verification Mission (UNAVEM)
10. United Nations Preventive Deployment Force (UNPREDEP)
11. United Nations Transitional Administration for Eastern Slovenia, Baranja and Western Sirmium (UNTAES) and Civilian Police Support Group
12. United Nations Observer Mission in Liberia (UNOMIL)
13. United Nations Peace Forces (UNPF)
14. Military Observer Group of the United Nations Verification Mission in Guatemala (MINUGUA)
15. United Nations Mission in Haiti (UNMIH)
16. United Nations Assistance Mission for Rwanda (UNAMIR) and United Nations Observer Mission Uganda-Rwanda (UNOMUR)
17. United Nations Observer Mission in El Salvador (ONUSAL)
18. United Nations Operation in Mozambique (ONUMOZ)
19. United Nations Operation in Somalia (UNOSOM)
20. United Nations Military Liaison Team in Cambodia (UNMLT)
21. United Nations Transitional Authority in Cambodia (UNTAC)
22. United Nations Transition Assistance Group (UNTAG)
23. United Nations Iran-Iraq Military Observer Group (UNIIMOG)
24. Special Account for the United Nations Emergency Force (UNEF) 1956
25. Ad Hoc Account for the United Nations Operation in the Congo (ONUC)
26. United Nations Mission in Ethiopia and Eritrea (UNMEE)
27. United Nations Observer Mission in Georgia (UNOMIG)
28. United Nations Mission in the Central African Republic and Chad (MINURCAT)
29. United Nations Mission in the Sudan (UNMIS)

# Annex II

## Status of implementation of recommendations for the financial period ended 30 June 2012

| *Item* | *Period first reported* | *Reference in A/67/5/Add.10, chap. II* | *Auditor's view after verification* | | | | *Total* |
|---|---|---|---|---|---|---|---|
| | | | *Implemented* | *Under implementation* | *Not implemented* | *Overtaken by events* | |
| 1. Finance — creation of significant amount of obligations at the end of the financial year | 2007/08 | para. 16 | | | | 1 | 1 |
| 2. After-service health insurance — annual review of the key assumptions — discount rate | 2011/12 | para. 18 | 1 | | | | 1 |
| 3. IPSAS — deficiency in missions' IPSAS implementation progress management | 2011/12 | para. 22 | 1 | | | | 1 |
| 4. IPSAS — lack of clear accountability of senior mission managers for IPSAS implementation | 2011/12 | para. 25 | 1 | | | | 1 |
| 5. Asset management — lack of separate accounts to record the costs of each constructed asset | 2011/12 | para. 33 | 1 | | | | 1 |
| 6. Asset management — insufficient assurance over the value of non-expendable property | 2010/11 | para. 42 (a) | 1 | | | | 1 |
| 7. Asset management — insufficient assurance over the value of non-expendable property | 2010/11 | para. 42 (b) | 1 | | | | 1 |
| 8. Asset management — insufficient assurance over the value of non-expendable property | 2010/11 | para. 42 (c) | | 1 | | | 1 |
| 9. Asset management — insufficient physical verification of expendable property | 2010/11 | para. 47 (a) | 1 | | | | 1 |
| 10. Asset management — insufficient physical verification of expendable property | 2010/11 | para. 47 (b) | | | | 1 | 1 |
| 11. Asset management — insufficient physical verification of expendable property | 2010/11 | para. 47 (c) | 1 | | | | 1 |
| 12. Asset management — high risk of loss or waste of "never-used" non-expendable property | 2010/11 | para. 52 (a) | | 1 | | | 1 |
| 13. Asset management — high risk of loss or waste of "never-used" non-expendable property | 2010/11 | para. 52 (b) | | 1 | | | 1 |
| 14. Asset management — high risk of loss or waste of "never-used" non-expendable property | 2010/11 | para. 53 | | 1 | | | 1 |
| 15. Asset management — delayed write-off and disposal | 2011/12 | para. 58 | 1 | | | | 1 |
| 16. Asset management — asset disposal activities at liquidated missions | 2011/12 | para. 62 (a) | 1 | | | | 1 |
| 17. Asset management — asset disposal activities at liquidated missions | 2011/12 | para. 62 (b) | 1 | | | | 1 |

| *Topic* | *Period first reported* | *Reference in A/67/5 (Vol. II), chap. II* | *Auditor's view after verification* | | | | |
|---|---|---|---|---|---|---|---|
| | | | *Implemented* | *Under implementation* | *Not implemented* | *Overtaken by events* | *Total* |
| 18. Asset management — deficiencies in asset transfer procedure between liquidated missions and recipients | 2011/12 | para. 65 | 1 | | | | 1 |
| 19. Asset management — inadequate management of asset disposal at liquidated missions | 2011/12 | para. 68 | 1 | | | | 1 |
| 20. Procurement and contract management — lack of consolidation of requisitions for the same or similar products | 2008/09 | para. 77 | | 1 | | | 1 |
| 21. Procurement and contract management — solicitation process within peacekeeping operations | 2011/12 | para. 79 | 1 | | | | 1 |
| 22. Procurement and contract management — contract amendments and approval of ex post facto case | 2011/12 | para. 83 | 1 | | | | 1 |
| 23. Procurement and contract management — "eight months rule" | 2008/09 | para. 84 | 1 | | | | 1 |
| 24. Procurement and contract management — vendor management — lack of accessible vendor information and unreliable vendor database | 2011/12 | para. 91 | | 1 | | | 1 |
| 25. Procurement and contract management — weakness in the area of vendor performance management | 2008/09 | para. 93 | 1 | | | | 1 |
| 26. Aviation budgets — unrealistic flight hours included in aviation cost estimation | 2011/12 | para. 102 | | 1 | | | 1 |
| 27. Aviation budgets — no consideration of non-operational days in setting the guaranteed fleet cost | 2011/12 | para. 105 | | | 1 | | 1 |
| 28. Aviation budgets — use of an unrealistic standard rate of fuel usage | 2011/12 | para. 111 | | | | 1 | 1 |
| 29. Personnel budget — inadequate consideration of historical delayed deployment factor and of historical trends in contingents' rotation frequency | 2011/12 | para. 118 (a) | | 1 | | | 1 |
| 30. Personnel budget — inadequate consideration of historical delayed deployment factor and of historical trends in contingents' rotation frequency | 2011/12 | para. 118 (b) | 1 | | | | 1 |
| 31. Contingent-owned equipment costs | 2011/12 | para. 121 (a) | | 1 | | | 1 |
| 32. Contingent-owned equipment costs | 2011/12 | para. 121 (b) | | 1 | | | 1 |
| 33. Vehicle budget — insufficient consideration of the actual light passenger vehicle ratio on the ground in reviewing the vehicle budget at Headquarters | 2011/12 | para. 125 | 1 | | | | 1 |

| Topic | Period first reported | Reference in A/67/5 (Vol. II), chap. II | Auditor's view after verification | | | | |
|---|---|---|---|---|---|---|---|
| | | | *Implemented* | *Under implementation* | *Not implemented* | *Overtaken by events* | *Total* |
| 34. Construction budgets — lack of clear criteria for estimating construction engineering project costs | 2011/12 | para. 127 (a) | 1 | | | | 1 |
| 35. Construction budgets — lack of clear criteria for estimating construction engineering project costs | 2011/12 | para. 127 (b) | 1 | | | | 1 |
| 36. Overall conclusion on budget management | 2010/11 | para. 135 | | 1 | | | 1 |
| 37. Human resources management — inaccurate data in HR Insight | 2011/12 | para. 138 | 1 | | | | 1 |
| 38. Human resources management — high vacancy rate of civilian staff | 2011/12 | para. 142 | | 1 | | | 1 |
| 39. Vehicle fleet management — light passenger vehicles at several missions above the entitlements specified by the Manual | 2010/11 | para. 146 | | 1 | | | 1 |
| 40. Rations management — insufficient control over rations at UNAMID | 2011/12 | para. 149 (a) | 1 | | | | 1 |
| 41. Rations management — insufficient control over rations at UNAMID | 2011/12 | para. 149 (b) | 1 | | | | 1 |
| 42. Rations management — insufficient control over rations at UNAMID | 2011/12 | para. 149 (c) | 1 | | | | 1 |
| 43. Rations management — deficiencies in the management of composite ration packs | 2011/12 | para. 152 | | 1 | | | 1 |
| 44. Travel management — videoconference usage | 2011/12 | para. 158 | 1 | | | | 1 |
| 45. Travel management — non-compliance with the advance purchase policy | 2011/12 | para. 163 (a) | | 1 | | | 1 |
| 46. Travel management — non-compliance with the advance purchase policy | 2011/12 | para. 163 (b) | 1 | | | | 1 |
| 47. Global Field Support Strategy — general and cross-pillar observations — lack of a sufficiently detailed implementation plan | 2011/12 | para. 171 | 1 | | | | 1 |
| 48. Global Field Support Strategy — general and cross-pillar observations — weaknesses in project governance | 2011/12 | para. 177 (a) | 1 | | | | 1 |
| 49. Global Field Support Strategy — general and cross-pillar observations — weaknesses in project governance | 2011/12 | para. 177 (b) | 1 | | | | 1 |
| 50. Global Field Support Strategy — general and cross-pillar observations — weaknesses in project governance | 2011/12 | para. 179 | | 1 | | | 1 |
| 51. Global Field Support Strategy — weaknesses in risk assessment and management | 2011/12 | para. 185 (a) | 1 | | | | 1 |
| 52. Global Field Support Strategy — weaknesses in risk assessment and management | 2011/12 | para. 185 (b) | 1 | | | | 1 |
| 53. Global Field Support Strategy — weaknesses in benefits management | 2011/12 | para. 188 | | 1 | | | 1 |

| *Topic* | *Period first reported* | *Reference in A/67/5 (Vol. II), chap. II* | *Auditor's view after verification* | | | | |
|---|---|---|---|---|---|---|---|
| | | | *Implemented* | *Under implementation* | *Not implemented* | *Overtaken by events* | *Total* |
| 54. Global Field Support Strategy — weaknesses in benefits management | 2011/12 | para. 189 | | 1 | | | 1 |
| 55. Global Field Support Strategy — weaknesses in benefits management: cost-benefit analysis | 2011/12 | para. 192 | | 1 | | | 1 |
| 56. Global Field Support Strategy — weaknesses in benefits management: deficiencies regarding the claimed Control Centre savings | 2011/12 | para. 195 (a) | 1 | | | | 1 |
| 57. Global Field Support Strategy — weaknesses in benefits management: deficiencies regarding the claimed Control Centre savings | 2011/12 | para. 195 (b) | | 1 | | | 1 |
| 58. Global Field Support Strategy — weaknesses in benefits management: deficiencies regarding the claimed Control Centre savings | 2011/12 | para. 195 (c) | 1 | | | | 1 |
| 59. Global Field Support Strategy — weaknesses in benefits management: deficiencies regarding the claimed Control Centre savings | 2011/12 | para. 195 (d) | 1 | | | | 1 |
| 60. Global Field Support Strategy — deficiencies in cost management | 2011/12 | para. 199 | | 1 | | | 1 |
| 61. Global Field Support Strategy — service centres | 2011/12 | para. 202 (a) | 1 | | | | 1 |
| 62. Global Field Support Strategy — service centres | 2011/12 | para. 202 (b) | | 1 | | | 1 |
| 63. Global Field Support Strategy — service centres | 2011/12 | para. 202 (c) | 1 | | | | 1 |
| 64. Global Field Support Strategy — finance pillar: lack of flexibility, non-consideration of key factors, lack of justification for some budget assumptions and errors in calculation | 2011/12 | para. 212 | | 1 | | | 1 |
| 65. Global Field Support Strategy — finance pillar: deficiencies in the application of the standardized funding model | 2011/12 | para. 219 (a) | 1 | | | | 1 |
| 66. Global Field Support Strategy — finance pillar: deficiencies in the application of the standardized funding model | 2011/12 | para. 219 (b) | | 1 | | | 1 |
| 67. Global Field Support Strategy — modularization | 2011/12 | para. 224 (a) | | 1 | | | 1 |
| 68. Global Field Support Strategy — modularization | 2011/12 | para. 224 (b) | | 1 | | | 1 |
| 69. Global Field Support Strategy — modularization | 2011/12 | para. 224 (c) | | 1 | | | 1 |
| **Total** | | | **38** | **27** | **1** | **3** | **69** |
| **Percentage of total number recommendations** | | | **55** | **40** | **1** | **4** | **100** |

# Annex III

## Observations mission by mission

| *Observations* | *Headquarters* | *UNMISS* | *UNISFA* | *MONUSCO* | *UNAMID* | *UNOCI* | *UNMIL* | *MINUSTAH* | *UNFICYP* | *UNMIK* | *UNDOF* | *UNTSO* | *UNRCCA* | *BNU* | *MINURSO* | *UNMIS* |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Risk of inappropriate inventory policy applied to peacekeeping operations | X | | | | | | | | | | | | | | | |
| Real estate valuation approach for IPSAS opening balances needs to be validated | X | | | | | | | | | | | | | | | |
| Data need to be further enriched and cleansed to ensure IPSAS compliance | X | | | | | X | | | | | | | | | | |
| IPSAS guidance should be tailored to mission's circumstance and requirements | X | | | | | | | | | | X | | | | | |
| Long-term never-issued assets | X | | | | | | | | | | | | X | | | |
| Write-off and trans-shipment of assets of liquidated missions | | | | | | | | | | | | | | | | X X |
| Deficiencies in managing sensitive military assets | | | | | X | | X | | X | X | | X | | | | |
| Lack of a comprehensive procurement strategy for consolidation of requirements | X | | | | | | | | | | | | | | | |
| Non-standardized commodity code application | X | | | X | X | X | | | | | X | | | | | |
| Poor acquisition description | | | | | | | | | | | | X | | | | |
| Lack of close monitoring of the implementation of the acquisition plan | X | | | | | | | | | | | | | | | |
| Deficiencies in vendor invitation | X | | | | | | | | | | | | | | | |
| Deficiencies in management of shipping terms | | X | | | | | | | | | | | | | | |
| Deficiencies in contract and vendor management | X | | | | | | | | | | | | | | | |
| Deficiencies in management of Regional Procurement Office | X | | | | | | | | | | | | | | | |
| Inconsistent budgeting methodology for generator fuel consumption | | X | X | | X | | X | X | | | | | | | | |
| Lack of consideration of "unaccepted factor" in budget estimation of contingent-owned self-sustainment equipment | | X | X | | | | | | | | | | | | | |

| *Observations* | *Headquarters* | *UNMISS* | *UNISFA* | *MONUSCO* | *UNAMID* | *UNOCI* | *UNMIL* | *MINURSO* | *MINUSTAH* | *UNMIT* | *UNFICYP* | *UNMIK* | *UNDOF* | *UNIFIL* | *UNSOA* | *UNLB GSC* | *ISF* | *MINUJUSTH* | *UNMHA* |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Insufficient consideration of existing or foreseeable factors | | | X | | | | | | | | | | | | | | | | |
| Inconsistent application of budget assumptions | | | | X | | | X | | | | | | | | | | | | |
| Inadequate consideration of historical trends | | | | | X | | | | | | | | | | | | | | |
| Clarification of roles and responsibilities in the budget review process | X | | | | | | | | | | | | | | | | | | |
| Establishment of a sub-steering committee at mission level | X | | | | X | | | | | | | | | | | | | | |
| Frequent and widespread redeployments | X | | X | | X | | | | | | | | X | | X | | | | |
| Redeployment requested by Headquarters to cover unbudgeted costs | | | | | X | | | | | | X | | | | X | X | | | |
| Deployment of civilian staff | | X | | | X | | X | | | | | | | | | | | | |
| National staff recruitment | | X | X | | | | | | | | | | | | | | | | |
| Evaluation and accountability | | X | | X | | X | X | X | | | | | X | X | | | | | |
| Lengthy process of investigation | X | | | | | | | | | | | | | | | | | | |
| Deficiencies in the entitlement and utilization of vehicles | X | X | | | X | X | | X | | | | | X | | | | | | |
| Insufficient utilization of air resources | X | | X | | X | X | X | | X | | | | | | | | | | |
| Strategic fuel reserve not established | | | | | | X | | | | | | | X | | | | | | |
| Control over fuel under turnkey contract model | | | X | X | | X | | | | | | | | | | | | | |
| Weakness in fraud prevention mechanism over fuel management | X | | X | | | | X | | | X | | | | | | | | | |
| Deficiencies in construction project management | X | X | | | X | | | X | | | | | | | | | | | |
| Deficiencies in management of medical supplies | | X | X | X | X | | | | | | | X | | | | | | | |
| Past-life-expectancy equipment | | X | | | | | | | | | | | | | | | | | |
| End-state vision for each pillar of global field support strategy needs to be clearly defined | X | | | | | | | | | | | | | | | | | | |
| Implementation plan for global field support strategy project needs to be revised and updated | X | | | | | | | | | | | | | | | | | | |
| Need to establish a more systematic approach for missions to draw on when implementing global field support strategy tools and principles | X | | | | | | | | | | | | | | | | | | |

| *Observations* | *Headquarters* | *UNMISS* | *UNISFA* | *MONUSCO* | *UNAMID* | *UNOCI* | *UNMIL* | *MINUSTAH* | *MINURSO* | *UNMIT* | *UNFICYP* | *UNMIK* | *UNDOF* | *UNMIT* | *UNSCOL* | *UNIFCOL* | *BSC* | *MINUSMA* | *UNMISS* |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Governance of the modularization project needs to function more robustly | X | | | | | | | | | | | | | | | | | | |
| Need to clarify work scope and authorities of strategic flights between the Regional Service Centre and the Global Service Centre | | | | | | | | | | | | | | | | X | | | |
| Regional Service Centre Steering Committee needs to function more robustly | X | | | | | | | | | | | | | | | X | X | | |
| No clear instructions on communication strategy | | | | | | | | | | | | | | | | | X | | |
| Deficiencies in performance management of global field support strategy | X | | | | | | | | | | | | | | | | | | |
| Insufficient performance reporting against the established key performance indicators and incomplete reporting of the performance of certain functions | | | | | | | | | | | | | | | | X | | | |
| Deficiencies in benefits management of global field support strategy | X | | | | | | | | | | | | | | | | X | | |
| Deficiencies in cost management of global field support strategy | | | | | | | | | | | | | | | | | X | | |
| Transfer of functions and posts from client missions to the Regional Service Centre | | | | | | | | | | | | | | | | | | X | |
| Planning and arrangements for transfer of functions | X | | | | | | | | | | | | | | | | | X | |
| Service delivery in the Regional Service Centre | | | | | | | | | | | | | | | | | | X | |
| Education grant processing needs further consolidation | | | | | | | | | | | | | | | | | | X | |
| Envisaged function of civilian predeployment training not being performed at the Regional Service Centre | | | | | | | | | | | | | | | | | | X | |
| Low passenger cargo load factor of aircraft tasked by the Transport and Movement Integrated Control Centre | | | | | | | | | | | | | | | | | | X | |
| Unrealistic projection of number of the aircraft in revised model | X | | | | | | | | | | | | | | | | | | |
| Resource management steering committee or similar mechanism is yet to be established in MINUSMA, which is not consistent with the suggestion of the Board | X | | | | | | | | | | | | | | | | | | |
| Lack of sufficient planning for the modularization project | X | | | | | | | | | | | | | | | | | | |

| *Observations* | *Headquarters* | *UNMISS* | *UNISFA* | *MONUSCO* | *UNAMID* | *UNOCI* | *UNMIL* | *MINUSMA* | *MINUSTAH* | *UNMIT* | *UNFICYP* | *UNMIK* | *UNDOF* | *UNIFIL* | *UNSOA* | *UNLB GSC* | *BSC* | *MINURCAT* | *UNMIS* |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Significant delays in the development of statement of work for enabling capacity | X | | | | | | | | | | | | | | | | | | |
| Deficiencies in supply chain management project management | X | | | | | | | | | | | | | | | X | | | |
| Function of global acquisition planning not sufficiently performed | X | | | | | | | | | | | | | | | X | | | |
| Acquisition plan not being submitted together with budget submissions may negatively impact effectiveness of needs assessment | X | | | | | | | | | | | | | | | | | | |
| Lack of clear guideline for acquisition plan formulation, review and monitoring | X | | | | | | | | | | | | | | | | | | |
| Lack of centralized management of global assets | X | | | | | | | | | | | | | | | | | | |
| Lack of uniform and specific standard for acquisition clearance | X | | | | | | | | | | | | | | | | | | |
| Insufficient arrangements to ensure mission buy-in to concept of global asset management | X | | | | | | | | | | | | | | | X | | | |
| No proper arrangements made to enforce implementation of policy at Headquarters | X | | | | | | | | | | | | | | | X | | | |

# Annex IV

## Five key elements for designing, initiating and managing successful projects

| *Key element* | *Criteria* |
|---|---|
| Vision | • Is the end-state vision of each pillar clearly defined in a detailed manner, well communicated to and understood by the parties involved? |
| | • Does the organization have a detailed and comprehensive implementation plan to realize the end-state vision? |
| Governance | • Are effective governance and accountability arrangements in place for the project? |
| | • Are effective arrangements in place to manage business transformation? |
| | • Is the project governance well-functioning in discussing and making decisions on significant issues? |
| | • Are the governance arrangements conducive to transparent and effective decision-making? |
| | • Are the decisions of the governing bodies properly followed? |
| Project management | • Is the organization monitoring and managing project delivery effectively against a clear project timetable and implementation plan? |
| | • Could the governing bodies and other parties involved buy into the project concept and commit themselves sufficiently to the project delivery? |
| | • Are the risks identified in good time and duly addressed in the project implementation? |
| | • Is there an effective performance management framework in place, stating clearly the means to measure, capture and report the project performance? |
| Benefits management | • Is there a robust benefits realization strategy, indicating the benefits and sub-benefits to be achieved, the timeline and the person responsible and accountable for delivering the benefits? |
| | • Could the envisaged benefits be well justified? |
| | • Are the costs fully considered in the cost-benefit analysis? |
| | • Could the reported benefits be duly supported and fully substantiated? |
| Cost management | • Are the costs of the project duly forecast, duly captured and properly reported? |

# Annex V

## Performance against the key performance indicators of claims processing in the monthly reports of the Regional Service Centre for the 2012/13 financial year

| | *F10 claims processing volume* | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| *Payment time* | *Baseline* | *July 2012* | *August 2012* | *September 2012* | *October 2012* | *November 2012* | *December 2012* | *January 2013* | *February 2013* | *March 2013* | *April 2013* | *May 2013* | *June 2013* |
| Paid in or less than 28 days | 546 | 117 | 238 | 283 | 123 | 435 | 448 | 389 | 487 | 383 | 276 | 300 | 428 |
| Paid in 29-40 days | 134 | 3 | – | 91 | 283 | 1 | – | 1 | – | 4 | – | – | – |
| Paid in more than 40 days | 12 | – | 1 | – | – | – | 4 | 2 | 2 | 1 | – | – | – |
| **Total** | **692** | **120** | **239** | **374** | **406** | **436** | **452** | **392** | **489** | **388** | **276** | **300** | **428** |

## Status of electronic F10 claims pending as at 7 August 2013

| | *Awaiting Approving Officer* | *Awaiting Certifying Officer* | *Awaiting Payment Unit Officer* | *Returned for clarification by Approving Officer* | *Returned for clarification by Certifying Officer* | *Returned for clarification by Payment Unit Officer* | *Total* |
|---|---|---|---|---|---|---|---|
| **BINUCA** | **1** | **1** | **1** | | | **4** | 7 |
| Expenses only (no travel) | | 1 | | | | 1 | 2 |
| Mission travel | 1 | | 1 | | | | 2 |
| PTA | | | | | | 3 | 3 |
| **BNUB** | **1** | | | | | **1** | **2** |
| Mission travel | 1 | | | | | 1 | 2 |
| **MONUSCO** | **202** | **1** | **1 163** | **5** | **2** | **312** | **1 685** |
| Expenses only (no travel) | 31 | 1 | 478 | 5 | 2 | 71 | 588 |
| Mission travel | 165 | | 656 | | | 213 | 1 034 |
| PTA | 6 | | 29 | | | 28 | 63 |
| **UNAMID** | **179** | **52** | **894** | **12** | **1** | **405** | **1 543** |
| Expenses only (no travel) | 2 | 41 | 274 | 5 | 1 | 133 | 456 |
| Mission travel | 162 | 11 | 594 | 7 | | 242 | 1 016 |
| PTA | 15 | | 26 | | | 30 | 71 |
| **UNMISS** | **223** | **3** | **582** | **21** | **1** | **284** | **1 114** |
| Expenses only (no travel) | 1 | | 35 | 3 | 1 | 20 | 60 |
| Mission travel | 201 | 3 | 511 | 18 | | 229 | 962 |
| PTA | 21 | | 36 | | | 35 | 92 |
| **Total** | **606** | **57** | **2 640** | **38** | **4** | **1 006** | **4 351** |

# Annex VI

## Summary of reports in peacekeeping missions on cases of fraud and presumptive fraud for the period from 1 July 2012-30 June 2013

| *Mission* | *Number of cases* | *Issue* | *Amount involved (United States dollars)* | *Action taken* | *Comments* |
|---|---|---|---|---|---|
| BINUB | — | | — | | No response from the mission |
| MINURSO | — | | — | | Mission confirmed no cases for 2012/13 |
| MINUSMA | — | | — | | Mission confirmed no cases for 2012/13 |
| MINUSTAH | 1 | Submission of fraudulent CVs by individuals during recruitment to the Organization | — | OIOS investigation found that the information presented is accurate and true. The case is closed | |
| | 1 | Fraudulent submission of F10 claim by a United Nations Volunteer | 4 000.00 | Case is pending with United Nations Volunteers in Bonn | |
| | 1 | Fraudulent receipt of mission subsistence allowance by third-party contractors, while not on duty | Not applicable | Case was not substantiated | |
| | 1 | Theft and extortion by a local staff member | Not applicable | Contract was terminated | |
| | 1 | Irregular consumption of fuel by local staff dispatch drivers | Not applicable | Case is pending | |
| | 1 | Bribery through acceptance of payment by national staff and individual contractors in return for employment with the mission | Not applicable | Four individual contractors are excluded from recruitment and the mission developed and implemented standard operating procedures for the requirement | $600-$845 for individual contractor appointment and $362 on a monthly basis for the entire contract term. This case falls under the reporting period 1 July 2010-30 June 2011 and was not reported before |
| | 1 | Misuse of United Nations property | Not applicable | Case was not substantiated | This case falls under the previous period, 1 July 2011-30 June 2012, and was not reported before |
| | 1 | Fraudulent insurance claims by 7 staff members | Not applicable | All 7 staff members were dismissed | This case falls under the previous period, 1 July 2011-30 June 2012, and was not reported before |
| | 1 | Fraudulent use of another staff member's phone access code | 231.55 | Staff member was reprimanded by the Director of Mission Support | |

| Mission | Number of cases | Issue | Amount involved (United States dollars) | Action taken | Comments |
|---|---|---|---|---|---|
| MONUSCO | 1 | Attempt by an unidentified person to board a MONUSCO flight with a valid United Nations movement of personnel form issued to a member of civil society | Not applicable | Investigation is ongoing to verify whether there is any liability of MONUSCO personnel | |
| | 1 | Submission of fraudulent hotel invoices by military contingent | Not applicable | Board of inquiry agreed that actual expenses should be reimbursed. Additional emphasis on inspection of invoices and training | |
| | 1 | Submission of fraudulent hotel invoices by military contingent | Not applicable | Under investigation. Additional emphasis on inspection of invoices and training | |
| | 1 | Submission of fraudulent hotel invoices by military contingent | Not applicable | Relevant permanent mission was requested to take action. Additional emphasis on inspection of invoices and training | |
| | 1 | International call through the mission satellite phones performed by staff members | 50 674.71 | Recovery action from staff members and issuance of internal control measures | |
| UNAMID | 1 | Fraudulent reimbursement claim by police adviser for the security of his private accommodation | Not applicable | Case is under review by the Conduct and Discipline Unit | |
| | 1 | Fraudulent reimbursement claim by staff member for the security of his private accommodation | Not applicable | Case is under investigation | |
| | 1 | Fraudulent approval by staff member of his own travel requests | Not applicable | Case is under review by the Conduct and Discipline Unit | |
| | 1 | Fraudulent submission of mission subsistence allowance claim by a police adviser | Not applicable | Case is under investigation | |
| | 1 | Fraudulent dependency claims | 1 561.00 | | Amount is per month. Case for the period 1 July 2010-30 June 2011 and was not reported before |
| | 1 | Fraudulent use of another staff member's phone access code by a military contingent member | 1 200.00 | The relevant troop-contributing country was informed and the mission is waiting to be informed of action taken | Case for the period 1 July 2010-30 June 2011 and was not reported before |
| | 1 | Fraudulent dependency claims | 446.00 | Case is pending with OIOS | Amount is per month. Case for the period 1 July 2010-30 June 2011 and was not reported before |

| Mission | Number of cases | Item | Amount involved (United States dollars) | Action taken | Comments |
|---|---|---|---|---|---|
| | 1 | Fraudulent use of a military contingent phone access code by a police adviser | 200.34 | The relevant police-contributing country was informed and the mission is waiting to be informed of action taken | Case for the period 1 July 2010-30 June 2011 and was not reported before |
| | 1 | Fraudulent reimbursement claim by a military contingent member | 2 700.00 | The relevant troop-contributing country was informed and the mission is waiting to be informed of action taken | Amount was recovered in full. Case for the period 1 July 2010-30 June 2011 and was not reported before |
| UNDOF | — | | | | Mission confirmed no cases for 2012/13 |
| UNFICYP | — | | | | Mission confirmed no cases for 2012/13 |
| UNIFIL | — | | | | Mission confirmed no cases for 2012/13 |
| UNISFA | 1 | Pilferage of fuel from a United Nations vehicle | Not applicable | | Retrieved and handed back to the UNISFA transportation section. Recommended the case be forwarded to Conduct and Discipline Team for further review and endorsement of administrative sanctions |
| UNLB (Global Service Centre) | — | | | | Mission confirmed no cases for 2012/13 |
| UNOCI | — | | | | Mission confirmed no cases for 2012/13 |
| UNMIK | — | | | | Mission confirmed no cases for 2012/13 |
| UNMIL | 1 | Fraudulent reimbursement claim by eight military observers for the security of their private accommodation | 20 280.00 | The military observers already left and the case was referred to the mission to initiate recovery | |
| UNMISS | 1 | Embezzlement of cash from individual contractor's salary by a national staff member | 266.00 | UNMISS recommended that the amount embezzled be deducted from the staff member's salary and referred the case to the Department of Field Support for review and appropriate action | 790 South Sudanese pounds |

| Mission | Number of cases | Status | Amount involved (United States dollars) | Action taken | Comments |
|---|---|---|---|---|---|
| | 1 | Fraudulent submission of dependency claims by an international staff member | – | The mission will assist new staff members in understanding and complying with the relevant administrative instruction | Case was not substantiated |
| | 1 | Fraudulent claim of salary | 87.00 | Case under investigation | |
| UNSOA | 1 | Fraudulent submission of education grant | Not applicable | The case is still under investigation. The amount involved has not yet been established | |
| **Total** | **29** | | **81 646.60** | | |

# Chapter III
## Certification of the financial statements

1. The financial statements of the United Nations peacekeeping operations for the 12-month period from 1 July 2012 to 30 June 2013 have been prepared in accordance with financial rule 106.1.

2. The summary of significant accounting policies applied in the preparation of these statements is included as notes to the financial statements. These notes provide additional information and clarification for the financial activities related to peacekeeping operations undertaken by the Organization during the period covered by these statements for which the Secretary-General has administrative responsibility.

3. I certify that the appended financial statements of the United Nations peacekeeping operations, numbered I to LII, are correct.

(*Signed*) Maria Eugenia **Casar**
Assistant Secretary-General, Controller

30 September 2013

# Chapter IV
# Financial report on the United Nations peacekeeping operations for the period from 1 July 2012 to 30 June 2013

## A. Introduction

1. The Secretary-General has the honour to submit his financial report on the accounts of the United Nations peacekeeping operations for the period from 1 July 2012 to 30 June 2013. The present report highlights the financial results for the period ended 30 June 2013.

## B. Financial overview

2. Table IV.1 provides a financial overview of peacekeeping operations.

Table IV.1
**Financial highlights**
(Millions of United States dollars)

| | *2011/12* [a] | *2012/13* | *Percentage change (increase /decrease)* |
|---|---|---|---|
| **Total assessments** | **7 923.2** | **7 257.9** | **(8.4)** |
| **Unpaid assessments** | | | |
| Active missions | 792.5 | 822.1 | 3.7 |
| Closed missions | 592.6 | 544.8 | (8.1) |
| **Total unpaid assessments** | **1 385.1** | **1 366.9** | **(1.3)** |
| **Total expenditures** | **7 544.2** | **7 273.1** | **(3.6)** |
| **Liquidity: available cash less liabilities** | | | |
| Active missions | (588.2) | (600.4) | (2.1) |
| Closed missions | (114.2) | (85.2) | 25.4 |

[a] 2011/12 is restated to reclassify UNMIS as a closed mission.

3. Assessments for fiscal year 2012/13 decreased by 8.4 per cent and expenditures decreased by 3.6 per cent. With respect to active missions, unpaid assessments increased by 3.7 per cent and liquidity decreased by 2.1 per cent. With respect to closed missions, unpaid assessments decreased by 8.1 per cent and liquidity increased by 25.4 per cent.

## C. Assessments

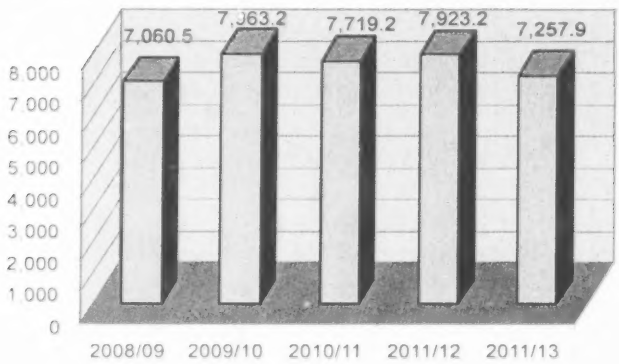
4. Total assessments decreased by 8.4 per cent, or $665.3 million, from $7,923.2 million in the prior year to $7,257.9 million. The decrease was attributable to the overall decrease in the peacekeeping budget for 2012/13. The decrease in assessments for 2012/13 was partially offset by increases in UNSOA, UNISFA, UNMISS and the new mission, MINUSMA (see table IV.2).

Table IV.2
**Unpaid assessed contributions**
(Millions of United States dollars)

| *Mission* | *2011 12* | *2012 13* | *Percentage change increase (decrease)* |
|---|---|---|---|
| UNFICYP | 34.5 | 32.3 | (6.4) |
| UNDOF | 53.8 | 55.5 | 3.2 |
| UNIFIL | 580.3 | 546.9 | (5.8) |
| MINURSO | 65.4 | 60.8 | (7.0) |
| UNMIK | 47.8 | 50.7 | 6.1 |
| MONUSCO | 1 577.1 | 1 402.3 | (11.1) |
| UNMIL | 559.1 | 518.1 | (7.3) |
| UNOCI | 743.5 | 600.1 | (19.3) |
| MINUSTAH | 844.3 | 676.7 | (19.9) |
| UNMIS | 168.4 | – | (100.0) |
| UNMIT | 208.6 | 108.4 | (48.0) |
| UNAMID | 1 797.3 | 1 511.9 | (15.9) |
| UNSOA | 345.5 | 456.0 | 32.0 |
| UNISFA | 175.5 | 269.2 | 53.4 |
| UNMISS | 722.1 | 876.1 | 21.3 |
| UNSMIS | – | 17.6 | Not meaningful |
| MINUSMA | – | 75.3 | Not meaningful |
| **Total** | **7 923.2** | **7 257.9** | **(8.4)** |

5. Figure IV.I illustrates the trend in the assessments for peacekeeping operations for 2012 13 and four preceding periods.

Figure IV.I
**United Nations peacekeeping operations assessments**
(Millions of United States dollars)

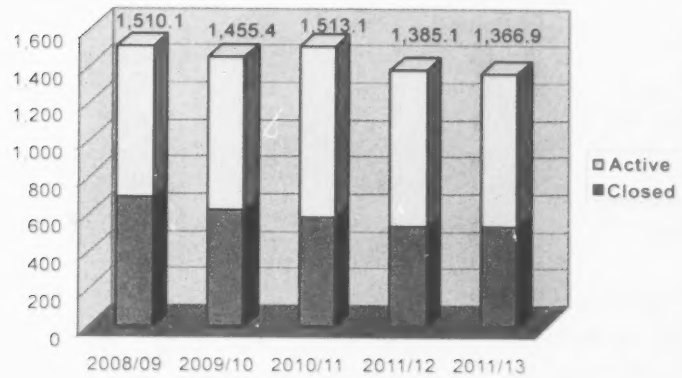


## D. Status of unpaid assessments

6. Unpaid assessments pertaining to active peacekeeping missions increased by 3.7 per cent, from $792.5 million at the end of fiscal year 2011/12 to $822.1 million at the end of fiscal year 2012/13. Unpaid assessments pertaining to closed missions, with UNMIS reclassified to this group, decreased by 8.1 per cent, from $592.6 million to $544.8 million for the same period. The overall level of unpaid assessments decreased by 1.3 per cent, from $1,385.1 million to $1,366.9 million.

7. Figure IV.2 illustrates the trend in the unpaid assessments for peacekeeping operations for fiscal year 2012/13 and four preceding periods.

Figure IV.2
**United Nations peacekeeping operations unpaid assessments**
(Millions of United States dollars)




8. Table IV.3 provides the status of unpaid assessed contributions for each peacekeeping mission at the end of the current fiscal year and the four preceding years.

Table IV.3
**Unpaid assessed contributions**
(Millions of United States dollars)

| *Mission* | *30 June 2009* | *30 June 2010* | *30 June 2011* | *30 June 2012* | *30 June 2013* |
|---|---|---|---|---|---|
| **Active missions**[a] | | | | | |
| UNFICYP | 15.6 | 13.2 | 15.7 | 14.6 | 15.8 |
| UNDOF | 14.5 | 11.4 | 13.9 | 14.0 | 23.6 |
| UNIFIL | 33.1 | 28.0 | 35.7 | 39.4 | 33.6 |
| MINURSO | 48.2 | 48.9 | 49.5 | 50.8 | 46.8 |
| UNMIK | 53.2 | 44.1 | 36.1 | 36.6 | 34.1 |
| MONUSCO | 165.3 | 177.5 | 188.1 | 156.4 | 81.2 |
| UNMIL | 50.8 | 32.5 | 51.9 | 41.2 | 29.9 |
| UNOCI | 34.6 | 46.9 | 48.9 | 130.3 | 38.7 |
| MINUSTAH | 100.4 | 157.7 | 84.6 | 74.9 | 107.8 |

| *Mission* | *30 June 2009* | *30 June 2010* | *30 June 2011* | *30 June 2012* | *30 June 2013* |
|---|---|---|---|---|---|
| UNMIT | 11.3 | 12.1 | 29.5 | 15.5 | 10.7 |
| UNAMID | 126.1 | 120.6 | 161.5 | 92.7 | 91.2 |
| UNSOA | 57.4 | 18.4 | 22.1 | 52.3 | 116.5 |
| UNISFA | – | – | – | 29.1 | 51.4 |
| UNMISS | – | – | – | 44.7 | 48.4 |
| UNSMIS | – | – | – | – | 17.6 |
| MINUSMA | – | – | – | – | 74.8 |
| UNLB — SDS | 13.6 | 13.6 | – | – | – |
| **Subtotal** | **724.1** | **724.9** | **737.5** | **792.5** | **822.1** |
| **Closed missions**[a] | | | | | |
| UNMIS | 85.8 | 102.8 | 183.0 | 49.9 | 10.8 |
| MINURCAT | 136.1 | 79.4 | 45.3 | 4.0 | 2.9 |
| UNOMIG | 8.0 | 5.1 | 4.9 | 4.4 | 3.8 |
| UNMEE | 13.5 | 2.6 | 2.0 | 0.2 | 0.1 |
| ONUB | 1.0 | 0.9 | 0.8 | 0.8 | 0.1 |
| UNAMSIL/UNOMSIL | 2.1 | 0.8 | 0.8 | 0.7 | 0.7 |
| UNMISET | 29.1 | 28.9 | 28.8 | 27.4 | 27.3 |
| UNIKOM | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 |
| UNMIBH | 34.1 | 34.1 | 34.0 | 34.0 | 34.0 |
| UNSMIH/UNTMIH/MIPONUH | 19.4 | 19.4 | 19.4 | 19.4 | 19.4 |
| MINURCA | 35.6 | 35.6 | 35.6 | 35.5 | 35.5 |
| MONUA/UNAVEM | 35.0 | 34.9 | 34.9 | 34.9 | 34.9 |
| UNPREDEP | 1.3 | 1.2 | 1.3 | 1.2 | 1.2 |
| UNTAES | 8.8 | 8.8 | 8.7 | 8.7 | 8.7 |
| UNOMIL | – | – | – | – | – |
| UNPF | 142.4 | 142.2 | 142.2 | 137.8 | 131.7 |
| MINUGUA | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| UNMIH | – | – | – | – | – |
| UNAMIR/UNOMUR | 1.3 | 1.3 | 1.4 | 1.3 | 1.3 |
| ONUSAL | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 |
| ONUMOZ | 16.7 | 16.7 | 16.7 | 16.7 | 16.7 |
| UNOSOM | 57.9 | 57.9 | 57.9 | 57.8 | 57.8 |
| UNTAC | 40.5 | 40.5 | 40.5 | 40.5 | 40.4 |
| UNEF (1956) | 42.6 | 42.6 | 42.6 | 42.6 | 42.7 |
| ONUC | 73.9 | 73.9 | 73.9 | 73.9 | 73.9 |
| **Subtotal** | **786.0** | **730.5** | **775.6** | **592.6** | **544.8** |
| **Total** | **1 510.1** | **1 455.4** | **1 513.1** | **1 385.1** | **1 366.9** |

[a] Classification of active and closed missions is as at 30 June 2013; prior years have been reclassified accordingly.

9. Table IV.4 shows the ageing of unpaid assessments. Compared with the previous year, there was an improvement in long-outstanding assessments. Assessments unpaid for more than one year and more than two years decreased, respectively, by 38.7 per cent and 2.7 per cent.

Table IV.4
**Ageing of unpaid assessments**
(Millions of United States dollars)

| *Time outstanding* | *30 June 2012* | *30 June 2013* | *Percentage change increase (decrease)* |
|---|---|---|---|
| Less than one year | 603.8 | 666.9 | 10.5 |
| One to two years | 167.1 | 102.4 | (38.7) |
| Over two years | 614.2 | 597.6 | (2.7) |
| **Total** | **1 385.1** | **1 366.9** | **(1.3)** |

## E. Expenditures

10. Total expenditures for the current year decreased by 3.6 per cent, from $7,544.2 million to $7,273.1 million, in line with the declining trend in peacekeeping budget and assessments. Increases in UNDOF, UNSOA, UNISFA, UNMISS, MINUSMA and UNLB were offset by decreases in all other missions.

Table IV.5
**Expenditures**
(Millions of United States dollars)

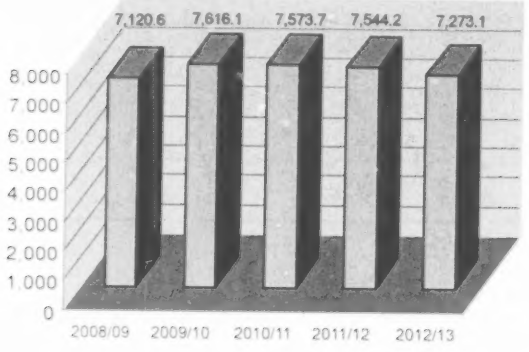
| *Mission* | *2011/12* | *2012/13* | *Percentage change increase (decrease)* |
|---|---|---|---|
| UNFICYP | 57.6 | 55.1 | (4.3) |
| UNDOF | 48.2 | 53.5 | 110.0 |
| UNIFIL | 545.3 | 524.0 | (3.9) |
| MINURSO | 62.1 | 59.0 | (5.0) |
| UNMIK | 46.6 | 44.7 | (4.1) |
| MONUSCO | 1 382.3 | 1 344.8 | (2.7) |
| UNMIL | 523.0 | 496.5 | (5.1) |
| UNOCI | 625.1 | 573.4 | (8.3) |
| MINUSTAH | 739.8 | 629.2 | (14.9) |
| UNMIS | 134.0 | – | (100.0) |
| UNMIT | 192.3 | 101.6 | (47.2) |
| UNAMID | 1 615.8 | 1 415.7 | (12.4) |
| UNSOA | 287.7 | 412.6 | 43.4 |
| UNISFA | 161.1 | 257.8 | 60.0 |
| UNMISS | 721.1 | 838.4 | 16.3 |
| UNSMIS | 17.6 | 6.5 | (63.1) |

| *Mission* | *2011/12* | *2012/13* | *Percentage change increase (decrease)* |
|---|---|---|---|
| MINUSMA | — | 82.0 | Not meaningful |
| UNLB — SDS | 22.8 | 24.5 | 7.5 |
| UNLB — other activities | 64.3 | 68.6 | 6.7 |
| Support account | 344.8 | 329.7 | (4.4) |
| **Subtotal** | **7 591.5** | **7 317.6** | **(3.6)** |
| Intermission elimination[a] | (47.3) | (44.5) | (5.9) |
| **Total** | **7 544.2** | **7 273.1** | **(3.6)** |

[a] Represents SDS replenishment recorded in peacekeeping missions and UNLB.

11. Figure IV.3 illustrates the trend in total expenditures for all peacekeeping operations for 2012/13 and the four preceding periods.

Figure IV.3
**United Nations peacekeeping operations expenditures**
(Millions of United States dollars)




## F. Liquidity: available cash versus liabilities

### 1. Active missions

12. Table IV.6 summarizes the available cash and liabilities at 30 June 2013 for each active peacekeeping mission as a measure of liquidity and provides a comparison with 30 June 2012.

Table IV.6
**Available cash versus liabilities as at 30 June 2013: active missions**
(Millions of United States dollars)

| Mission | Available cash[a] (1) | Liabilities[b] (2) | Excess (shortfall) 30 June 2013 (1)-(2) | Excess (shortfall) 30 June 2012 |
|---|---|---|---|---|
| UNFICYP | 18.3 | 22.1 | (3.8) | (6.4) |
| UNDOF | 13.3 | 16.7 | (3.4) | 5.4 |
| UNIFIL | 226.7 | 195.9 | 30.8 | 7.2 |
| MINURSO | 3.9 | 22.3 | (18.4) | (27.7) |
| UNMIK | 5.3 | 33.0 | (27.7) | (40.8) |
| MONUSCO | 302.5 | 377.5 | (75.0) | (97.2) |
| UNMIL | 53.0 | 80.9 | (27.9) | (57.3) |
| UNOCI | 89.9 | 126.3 | (36.4) | (126.8) |
| MINUSTAH | 90.8 | 174.5 | (83.7) | (41.0) |
| UNMIT | 5.0 | 6.4 | (1.4) | (25.7) |
| UNAMID | 331.7 | 378.8 | (47.1) | (2.3) |
| UNSOA | 69.7 | 172.1 | (102.4) | (44.7) |
| UNISFA | 44.9 | 90.2 | (45.3) | (18.1) |
| UNMISS | 142.4 | 194.8 | (52.4) | (93.9) |
| UNSMIS | 0.1 | 24.2 | (24.1) | (18.9) |
| MINUSMA | – | 82.2 | (82.2) | – |
| **Total** | **1 397.5** | **1 997.9** | **(600.4)** | **(588.2)** |

[a] Sum of cash and term deposits and cash pool.
[b] Represents total liabilities and does not include end-of-service liabilities.

13. Table IV.6 shows higher cash deficit in total for active peacekeeping missions at 30 June 2013 in comparison with the previous period. This is mainly due to a decreased receipt of assessments and the start-up of MINUSMA under commitment authority. Three active missions, MINURSO, UNMIK and UNSMIS, required borrowings from closed missions during 2012/13 in order to meet their immediate operational requirements (see table IV.9).

14. Table IV.7 indicates the claim period for which payments for troops, formed police units and contingent-owned equipment had been made by 30 June 2013. Payments for troops and formed police units were current for three missions (up to May or June 2013). The comparable number of missions in the prior year was nine. The deteriorated liquidity mentioned in the preceding paragraph led to a slowdown in payments for troops and formed police units. Payments for contingent-owned equipment were current for 10 missions (up to March 2013).

Table IV.7
**Status of payments for troops, formed police units and contingent-owned equipment as at 30 June 2013**

| *Mission* | *Troops and formed police units paid up to* | *Contingent-owned equipment paid up to* |
|---|---|---|
| UNFICYP | June 2012 | June 2010 |
| UNDOF | May 2013 | March 2013 |
| UNIFIL | May 2013 | March 2013 |
| MINURSO | February 2011 | December 2010 |
| UNMIK | Not applicable | Not applicable |
| MONUSCO | June 2013 | March 2013 |
| UNMIL | April 2013 | March 2013 |
| UNOCI | April 2013 | March 2013 |
| MINUSTAH | April 2013 | March 2013 |
| UNAMID | April 2013 | March 2013 |
| UNSOA | Not applicable | March 2013 |
| UNISFA | April 2013 | March 2013 |
| UNMISS | February 2013 | March 2013 |
| UNSMIS | Not applicable | Not applicable |
| MINUSMA | Not applicable | Not applicable |

### 2. Closed missions

15. Table IV.8 summarizes cash available and total liabilities for closed missions with cash surpluses and those with cash deficits. As at 30 June 2013, cash surpluses totalled $92.7 million and cash deficits totalled $177.9 million. The increase in liquidity of closed missions with cash surpluses from 30 June 2012 to 30 June 2013 was due to the inclusion of UNMIS in this group and the repayment of loans by active missions.

Table IV.8

**Available cash versus liabilities as at 30 June 2013: closed missions**

(Millions of United States dollars)

| Mission | Available cash[1] (1) | Liabilities[2] (2) | Excess (shortfall) 30 June 2013 (1)-(2) | Excess (shortfall) 30 June 2012 |
|---|---|---|---|---|
| **Mission with cash surpluses:** | | | | |
| UNMIS[3] | 56.4 | 43.1 | 13.3 | 4.0 |
| MINURCAT | 108.0 | 75.8 | 32.2 | 29.5 |
| UNOMIG | 2.2 | 1.7 | 0.5 | 1.4 |
| UNMEE | 3.6 | 1.7 | 1.9 | 1.9 |
| ONUB | 2.6 | 1.3 | 1.3 | 0.6 |
| UNAMSIL/UNOMSIL | 10.1 | 9.3 | 0.8 | 0.7 |
| UNMISET | 3.9 | 2.2 | 1.7 | 1.6 |
| UNIKOM | 1.3 | 1.2 | 0.1 | 0.1 |
| UNMIBH | 5.2 | 4.6 | 0.6 | 0.5 |
| UNMOT | 1.1 | 1.0 | 0.1 | 0.1 |
| MONUA/UNAVEM | 15.0 | 5.5 | 9.5 | 6.4 |
| UNPREDEP | 6.6 | 6.2 | 0.4 | 0.3 |
| UNTAES | 5.4 | 5.0 | 0.4 | 0.4 |
| UNOMIL | 1.9 | 1.7 | 0.2 | 0.2 |
| UNPF | 55.3 | 47.4[3] | 7.9 | 8.8 |
| UNMIH | 42.8 | 32.2 | 10.6 | 1.8 |
| UNAMIR/UNOMIR | 16.3 | 5.9 | 10.4 | 4.1 |
| ONUSAL | 1.5 | 1.3 | 0.2 | 0.2 |
| ONUMOZ | 0.4 | 0.3 | 0.1 | 0.1 |
| UNMLT | – | – | – | – |
| UNTAG | 2.4 | 2.1 | 0.3 | 0.3 |
| UNIIMOG | 1.9 | 1.7 | 0.2 | 0.1 |
| **Subtotal** | **343.9** | **251.2** | **92.7** | **63.1** |
| **Mission with cash deficits:** | | | | |
| UNSMIH/UNTMIH/MIPONUH | 0.2 | 7.5 | (7.3) | (7.3) |
| MINURCA | 0.1 | 23.9 | (23.8) | (23.8) |
| MINUGUA | – | 0.1 | (0.1) | (0.1) |
| UNOSOM | 0.1 | 15.6 | (15.5) | (15.5) |
| UNTAC | – | 40.1 | (40.1) | (40.1) |

| Mission | Available cash[a] (1) | Liabilities[b] (2) | Excess (shortfall) 30 June 2013 (1)-(2) | Excess (shortfall) 30 June 2012 |
|---|---|---|---|---|
| UNEF (1956) | – | 44.2 | (44.2) | (43.7) |
| ONUC | – | 46.9 | (46.9) | (46.8) |
| **Subtotal** | **0.4** | **178.3** | **(177.9)** | **(177.3)** |
| **Total** | **344.3** | **429.5** | **(85.2)** | **(114.2)** |

[a] Sum of cash and term deposits and the cash pool.
[b] Represents total liabilities and does not include end-of-service liabilities.
[c] Reclassified as a closed mission in 2012/13.
[d] Excludes deferred credits of $127.4 million, being expenditures reimbursable by Member States.

16. Closed missions with cash surpluses continued to be the source of lending to active peacekeeping missions. During the current year, $34 million were lent from two closed missions, UNPF ($31 million) and MONUA ($3 million), to three active missions, MINURSO ($18 million), UNMIK ($13 million) and UNSMIS ($3 million). The outstanding loan balance as at 30 June 2013 amounted to $51.8 million. The comparable amount as at 30 June 2012 was $61.8 million. Details of these loans and repayments are shown in Table IV.9.

Table IV.9
**Loans from closed missions**
(Millions of United States dollars)

| To | From | Opening balance, 1 July 2012 | Loan amount | Amount repaid | Closing balance, 30 June 2013 | Month loaned | Month repaid |
|---|---|---|---|---|---|---|---|
| MINURCA | UNMIH | 3.2 | – | – | 3.2 | August 1999 | |
| MINURCA | UNPF | 0.3 | – | – | 0.3 | August 1999 | |
| UNSMIH | UNMIH | 7.4 | – | – | 7.4 | August 1999 | |
| MINURSO | UNPF | 4.0 | – | 4.0 | – | November 2011 | August 2012 |
| MINURSO | UNPF | 6.5 | – | 6.5 | – | February 2012 | August/October 2012 |
| MINURSO | UNAMIR | 6.0 | – | 6.0 | – | June 2012 | October 2012 |
| MINURSO | UNPF | | 3.5 | 3.5 | – | July 2012 | January 2013 |
| MINURSO | UNPF | | 5.5 | 1.5 | 4.0 | December 2012 | January 2013 |
| MINURSO | UNPF | | 9.0 | | 9.0 | January 2013 | |
| UNMIK | UNPF | 0.5 | – | 0.5 | – | April 2011 | August 2012 |
| UNMIK | UNPF | 7.5 | – | 7.5 | – | June 2011 | August/October 2012 |
| UNMIK | UNMIH | 8.5 | – | 8.5 | – | July 2011 | October 2012 |
| UNMIK | UNPF | 6.0 | – | – | 6.0 | November 2011 | |
| UNMIK | UNPF | 9.0 | – | – | 9.0 | April 2012 | |
| UNMIK | UNPF | – | 4.5 | – | 4.5 | July 2012 | |
| UNMIK | UNPF | – | 8.5 | – | 8.5 | December 2012 | |

| *To* | *From* | *Opening balance, 1 July 2012* | *Loan amount* | *Amount repaid* | *Closing balance, 30 June 2013* | *Month loaned* | *Month repaid* |
|---|---|---|---|---|---|---|---|
| UNSMIS | MONUA | 3.0 | – | 3.0 | – | June 2012 | September 2012 |
| UNSMIS | MONUA | – | 3.0 | 3.0 | – | July 2012 | September 2012 |
| **Total** | | **61.8** | **34.0** | **44.0** | **51.8** | | |

## G. Peacekeeping Reserve Fund

17. During 2012/13 the Peacekeeping Reserve Fund provided $13.5 million to UNSMIS, which was still outstanding at 30 June 2013.

18. As at 30 June 2013, the Fund had working capital funds of $150.0 million and a cumulative surplus of $2,083,500. In accordance with General Assembly resolution 67/287, $1,245,800 of the cumulative surplus, representing the excess balance for the period ended 30 June 2012, will be applied to meet the requirements of the support account for peacekeeping operations for 2013/2014. The remaining surplus balance of $837,700, representing the excess balance for the period ended 30 June 2013, is available for future utilization, as directed by the Assembly.

## H. Support account for peacekeeping operations

19. Total expenditures amounted to $329.7 million in 2012/13, a decrease of $15.1 million or 4.4 per cent in comparison with 2011/12. The decrease was mostly due to the reduced funding for the Umoja system, which was $9.9 million less than the previous year.

## I. United Nations Logistics Base at Brindisi, Italy

20. Total expenditures of UNLB for the support of peacekeeping missions amounted to $68.6 million, which was 6.8 per cent more than the previous year. UNLB also manages strategic deployment stocks. During 2012/13, $50.0 million in the cumulative surplus of strategic deployment stocks was applied to the requirements of UNLB in accordance with General Assembly resolution 66/266, and stocks with an estimated replacement value of $46.3 million were deployed to various peacekeeping and political missions.

21. The value of strategic deployment stocks as at 30 June 2013 was $91.4 million, including $2.6 million of stocks which were shipped but not yet received by the missions, $3.2 million of stocks which were committed for shipment to missions and 0.6 million in the receipt and inspection process. Therefore, the value of strategic deployment stocks available for immediate deployment as at 30 June 2013 was $85 million.

## J. Liabilities for end-of-service and post-retirement benefits

22. The total accrued liabilities for peacekeeping operations for the end-of-service and post retirement benefits totalled $1,183.1 million, comprising $114.7 million for unused vacation days, $171.4 million for repatriation benefits and $897.0 million for after-service health insurance benefits. The liabilities for unused vacation days and repatriation benefits are shown in individual financial statements, whereas the liabilities for after-service health insurance are shown in statement XXIII.

23. The overall United Nations liabilities for after-service health insurance as at 31 December 2011 were determined through an actuarial valuation. The amount pertaining to peacekeeping operations was $768.6 million. This amount was rolled forward to 30 June 2013, to $896.9 million. The comparable amount as at 30 June 2012 was $827.4 million. The increase was mainly attributable to the service cost increase.

# Annex

## Supplementary information

1. The present annex provides supplementary information that the Secretary-General is required to report.

### Write-off of losses of cash and receivables

2. In accordance with financial rule 106.8, losses of cash and receivables amounting to $12,927,995 were written off during the current period. A summary statement of losses was provided to the Board of Auditors in accordance with financial regulation 6.5.

### Write-off of losses of property

3. In accordance with financial rule 106.9, property with an original cost of $38,109,178 was written off during the current period. The breakdown was as follows:

(United States dollars)

| | *Original cost* |
|---|---|
| Damages/accidents | 6 916 243 |
| Losses/thefts | 10 629 510 |
| Malfunctions | 7 545 424 |
| Inventory discrepancies and other | 13 018 001 |
| **Total** | **38 109 178** |

4. The write-offs bring the recorded balances of properties to the same levels as those shown in the property records for the actual quantities on hand.

5. The original cost of all non-expendable property on hand as at 30 June 2013 was $2,280,347,148, as also reported in note 13 to the financial statements. A summary statement showing the original cost of property write-offs was provided to the Board of Auditors in accordance with financial regulation 6.5.

# Chapter V

## Financial statements for the 12-month period from 1 July 2012 to 30 June 2013

## Statement I

## Summary of United Nations peacekeeping operations[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 2012 to 30 June 2013 as at 30 June 2013

(Thousands of United States dollars)

| | *Total active operations* | *Peacekeeping Reserve Fund, programme support, UNLB, after-service health insurance* | *Total completed operations* | *All peacekeeping funds eliminations* | *Total for the period* | |
|---|---|---|---|---|---|---|
| | | | | | *1 July 2012 to 30 June 2013* | *1 July 2011 to 30 June 2012* |
| **Income** | | | | | | |
| Assessed contributions | 7 257 894 | – | – | – | 7 257 894 | 7 923 213 |
| Voluntary contributions | 30 274 | – | – | – | 30 274 | 32 351 |
| Allocation from other funds | – | 351 551 | – | (349 811) | 1 740 | 9 025 |
| Interest income | 12 203 | 1 846 | 2 501 | – | 16 550 | 27 367 |
| Other/miscellaneous income | 27 042 | 494 | 1 219 | – | 28 755 | 31 501 |
| **Total income** | **7 327 413** | **353 891** | **3 720** | **(349 811)** | **7 335 213** | **8 023 457** |
| **Total expenditure**[b] | **7 197 661** | **422 823** | **–** | **(347 337)** | **7 273 147** | **7 544 235** |
| **Excess (shortfall) of income over expenditure** | **129 752** | **(68 932)** | **3 720** | **(2 474)** | **62 066** | **479 222** |
| Non-budgeted accrued expenses for end-of-service and post-retirement liabilities[c] | 26 936 | (67 432) | 517 | – | (39 979) | (433 369) |
| Prior-period adjustments | (3 332) | (2) | (13 045) | – | (16 379) | (978) |
| **Net excess (shortfall) of income over expenditure** | **153 356** | **(136 366)** | **(8 808)** | **(2 474)** | **5 708** | **44 875** |
| Cancellation of prior-period obligations | 94 031 | 2 430 | 1 647 | – | 98 108 | 148 585 |
| Credits returned to Member States | (437 782) | – | (40 025) | – | (477 807) | (678 316) |
| Transfer to other funds | – | (2 474) | – | 2 474 | – | – |
| **Reserves and fund balances, beginning of period** | **352 027**[d] | **(583 885)** | **579 253**[d] | **–** | **347 395** | **832 251** |
| **Reserves and fund balances, end of period** | **161 632** | **(720 295)** | **532 067** | **–** | **(26 596)** | **347 395** |

[a] See note 4.

[b] Schedule 1.

[c] Represents net increase in accrued end-of-service and post-retirement liabilities during the current period.

[d] Restated to reflect the transfer of UNMIS from active operations to completed operations in the current period. Accordingly, its reserves and fund balances of $65,363,605 as of 1 July 2012 have been transferred from the "Total active operations" column to the "Total completed operations" column.

The accompanying notes are an integral part of the financial statements.

## Statement II

## Summary of United Nations peacekeeping operations[a]

Statement of assets, liabilities and reserves and fund balances as at 30 June 2013

(Thousands of United States dollars)

| | *Total active operations* | *Peacekeeping Reserve Fund, programme support, UNLB, after-service health insurance* | *Total completed operations* | *All peacekeeping funds eliminations* | *Total* 2013 | *Total* 2012 |
|---|---|---|---|---|---|---|
| **Assets** | | | | | | |
| Cash and term deposits | 52 826 | 1 139 | 1 801 | – | 55 766 | 46 695 |
| Cash pool[b] | 1 344 642 | 221 211 | 342 468 | – | 1 908 321 | 2 331 953 |
| Assessed contributions receivable from Member States[c] | 822 132 | 4 | 544 840 | – | 1 366 976 | 1 385 130 |
| Special accounts for unpaid assessed contributions | 55 552 | – | 11 962 | – | 67 514 | 67 514 |
| Voluntary contributions receivable | 8 890 | – | – | – | 8 890 | 8 853 |
| Accounts receivable from Member States | 5 733 | 540 | 127 646[d] | – | 133 919 | 142 747 |
| Other accounts receivable | 80 282 | 3 829 | 3 451 | (19 823) | 67 739 | 64 936 |
| Inter-fund balances receivable | 19 969 | 45 986 | 2 353 | (68 308) | – | – |
| Due from other peacekeeping funds | – | 26 320 | 51 816 | (78 136) | – | – |
| Deferred charges | 6 443 | 2 398 | 2 | – | 8 843 | 9 179 |
| Other assets | 817 | – | 2 849 | – | 3 666 | 3 002 |
| **Total assets** | **2 397 286** | **301 427** | **1 089 188** | **(166 267)** | **3 621 634** | **4 060 009** |
| **Liabilities** | | | | | | |
| Contributions or payments received in advance | 10 410 | – | 15 625 | – | 26 035 | 15 239 |
| Unliquidated obligations | 793 089 | 28 140 | 6 396 | – | 827 625 | 1 017 470 |
| Accounts payable to Member States | 752 722 | – | 320 214 | – | 1 072 936 | 1 114 371 |
| Other accounts payable | 270 915 | 17 929 | 1 796 | (19 823) | 270 817 | 209 639 |
| Inter-fund balances payable | 108 463 | 30 420 | 601 | (68 308) | 71 176 | 16 043 |
| Due to other peacekeeping funds | 54 500 | – | 23 636 | (78 136) | – | – |
| Voluntary contributions held in suspense | 7 711 | – | – | – | 7 711 | 7 711 |
| Deferred credits | 28 | – | 127 380[d] | – | 127 408 | 127 691 |
| Due to United Nations Special Account | – | – | 3 329 | – | 3 329 | 3 329 |
| Due to United Nations Bond Account | – | – | 44 048 | – | 44 048 | 44 048 |
| Other liabilities | 103 | – | 13 909 | – | 14 012 | 13 919 |
| End-of-service and post-retirement liabilities[e] | 237 713 | 945 233 | 187 | – | 1 183 133 | 1 143 154 |
| **Total liabilities** | **2 235 654** | **1 021 722** | **557 121** | **(166 267)** | **3 648 230** | **3 712 614** |

| | *Total active operations* | *Peacekeeping Reserve Fund, programme support, UNLB, after-service health insurance* | *Total completed operations* | *All peacekeeping funds eliminations* | *Total* | |
|---|---|---|---|---|---|---|
| | | | | | *2013* | *2012* |
| **Reserves and fund balances** | | | | | | |
| Working capital funds | – | 150 000 | – | – | 150 000 | 150 000 |
| Authorized retained surplus | 55 552 | – | 55 821 | – | 111 373 | 111 373 |
| Cumulative surplus — strategic deployment stock activities | – | 72 341 | – | – | 72 341 | 99 148 |
| Cumulative surplus | 343 793 | 2 597 | 476 433 | – | 822 823 | 1 130 028 |
| Deficit — end-of-service and post-retirement liabilities | (237 713) | (945 233) | (187) | – | (1 183 133) | (1 143 154) |
| **Total reserves and fund balances** | **161 632** | **(720 295)** | **532 067** | **–** | **(26 596)** | **347 395** |
| **Total liabilities and reserves and fund balances** | **2 397 286** | **301 427** | **1 089 188** | **(166 267)** | **3 621 634** | **4 060 009** |

[a] See note 4.
[b] See note 2 (k) (ii) and note 10.
[c] Includes assessed contributions unpaid irrespective of collectability.
[d] In accordance with General Assembly resolution 51/12 A, includes expenditures totalling $127,379,954, which are reimbursable by Member States as detailed in the report of the Secretary-General (A/54/803). The equivalent amount is also included in deferred credits. See statement XL.
[e] Represents accrued liabilities for unused vacation days of $114,692,257, for repatriation benefits of $171,450,076 and for after-service health insurance of $896,991,000. See note 15.

The accompanying notes are an integral part of the financial statements.

## Statement III

### Summary of United Nations peacekeeping operations[a]

Statement of cash flows for the period from 1 July 2012 to 30 June 2013 as at 30 June 2013

(Thousands of United States dollars)

| | *Period* | |
|---|---|---|
| | *1 July 2012 to 30 June 2013* | *1 July 2011 to 30 June 2012* |
| **Cash flows from operating activities** | | |
| Net excess (shortfall) of income over expenditure (Statement I) | 5 708 | 44 875 |
| (Increase) decrease in assessed contributions receivable | 18 154 | 127 979 |
| (Increase) decrease in voluntary contributions receivable | (37) | 325 |
| (Increase) decrease in accounts receivable from Member States | 8 828 | (136) |
| (Increase) decrease in other accounts receivable | (2 803) | (19 082) |
| (Increase) decrease in deferred charges | 336 | 859 |
| (Increase) decrease in other assets | (664) | (58) |
| Increase (decrease) in contributions or payments received in advance | 10 796 | (103 569) |
| Increase (decrease) in unliquidated obligations | (189 845) | (134 164) |
| Increase (decrease) in accounts payable to Member States | (41 435) | 91 965 |
| Increase (decrease) in other accounts payable | 61 178 | 27 076 |
| Increase (decrease) in inter-fund balances payable | 55 133 | (19 897) |
| Increase (decrease) in deferred credits | (283) | 216 |
| Increase (decrease) in other liabilities | 93 | (4 274) |
| Increase (decrease) in end-of-service and post-retirement liabilities | 39 979 | 433 369 |
| Less: Interest income | (16 549) | (27 367) |
| **Net cash flows from operating activities** | **(51 411)** | **418 117** |
| **Cash flows from investing activities** | | |
| Interest income | 16 549 | 27 367 |
| **Net cash flows from investing activities** | **16 549** | **27 367** |
| **Cash flows from financing activities** | | |
| Cancellation of prior-period obligations | 98 108 | 148 585 |
| Credits to Member States | (477 807) | (678 316) |
| **Net cash flows from financing activities** | **(379 699)** | **(529 731)** |
| Net increase (decrease) in cash and term deposits and cash pool | (414 561) | (84 247) |
| Cash and term deposits and cash pool, beginning of period | 2 378 648 | 2 462 895 |
| **Cash and term deposits and cash pool, end of period** | **1 964 087** | **2 378 648** |

[a] See note 4.

The accompanying notes are an integral part of the financial statements.

## Statement IV

## United Nations Peacekeeping Force in Cyprus (UNFICYP)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 2012 to 30 June 2013 as at 30 June 2013

(Thousands of United States dollars)

| | *Period* | |
|---|---|---|
| | *1 July 2012-30 June 2013* | *1 July 2011-30 June 2012* |
| **Income** | | |
| Assessed contributions[b] | 32 252 | 34 507 |
| Voluntary contributions[c] | 25 716 | 26 891 |
| Interest income | 52 | 68 |
| Other/miscellaneous income[d] | 398 | (230) |
| **Total income** | **58 418** | **61 236** |
| **Total expenditure (schedule 2)** | **57 485** | **61 209** |
| **Excess (shortfall) of income over expenditure** | **933** | **27** |
| Non-budgeted accrued expenses for end-of-service liabilities[e] | 49 | 189 |
| **Net excess (shortfall) of income over expenditure** | **982** | **216** |
| Cancellation of prior-period obligations | 232 | 294 |
| Credits returned to Member States[f] | (250) | (1 805) |
| Reserves and fund balances, beginning of period | 17 507 | 18 802 |
| **Reserves and fund balances, end of period[g]** | **18 471** | **17 507** |

## Statement IV (concluded)

## United Nations Peacekeeping Force in Cyprus (UNFICYP)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2013

(Thousands of United States dollars)

| | *2013* | *2012* |
|---|---|---|
| **Assets** | | |
| Cash and term deposits | 1 817 | 1 074 |
| Cash pool[a] | 16 445 | 8 663 |
| Assessed contributions receivable from Member States[b] | 15 835 | 14 608 |
| Voluntary contributions receivable from Member States[c] | 8 890 | 8 853 |
| Accounts receivable from Member States | 34 | 69 |
| Other accounts receivable | 327 | 190 |
| Deferred charges | 125 | 114 |
| **Total assets** | **43 473** | **33 571** |
| **Liabilities** | | |
| Contributions or payments received in advance | 73 | – |
| Unliquidated obligations — current period | 3 598 | 4 564 |
| Unliquidated obligations — prior periods | 406 | 409 |
| Accounts payable to Member States | 17 149 | 7 601 |
| Other accounts payable | 181 | 136 |
| Inter-fund balances payable | 739 | 449 |
| End-of-service liabilities[d] | 2 856 | 2 905 |
| **Total liabilities** | **25 002** | **16 064** |
| **Reserves and fund balances** | | |
| Cumulative surplus | 21 327 | 20 412 |
| Deficit — end-of-service liabilities | (2 856) | (2 905) |
| **Total reserves and fund balances** | **18 471** | **17 507** |
| **Total liabilities and reserves and fund balances** | **43 473** | **33 571** |

(Footnotes on following page)

(Footnotes to Statement IV)

[a] See note 2.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Includes voluntary contributions in cash of $18,216,333 from Cyprus and $6,500,000 from Greece, for which budgetary provisions were made. In addition, voluntary contributions in kind amounting to $999,194 were received from Cyprus for maintenance personnel, materials and rations, for which budgetary provisions were made.

[d] Includes exchange gain of $215,449 resulting from currency exchange adjustment for voluntary contribution receivable denominated in Danish krone in respect of the period prior to 15 June 1993.

[e] Represents net decrease in accrued end-of-service liabilities during the current period.

[f] Under the terms of General Assembly resolution 67/272, the total credits returned to Member States were $250,100 for the period ended 30 June 2012. Of the total, $138,222 was returned to Member States in respect of their assessments, and amounts of $83,367 and $28,511 were returned to Cyprus and Greece, respectively, with regard to their voluntary contributions in cash.

[g] Under the terms of General Assembly resolution 47/236 and as reconfirmed in General Assembly resolution 61/233B, obligations recorded for the period from 27 March 1964 to 15 June 1993 in the UNFICYP account are limited to the availability of funds in the special account through voluntary contributions. From the inception of the mission to 15 June 1993, the cumulative obligations to be financed from such voluntary contributions as at 30 June 2013 totalled $211,793,102. The change from the comparable figure as at 30 June 2012 is due to exchange rate movements. See note 5.

[h] Represents share of the cash pool and comprises cash and term deposits of $2,211,891, short-term investments of $5,456,980 (fair value $5,460,332), long-term investments of $8,737,637 (fair value $8,733,205) and accrued interest receivable of $38,079. See note 10.

[i] Represents voluntary contributions receivable in cash in respect of the period ended 30 June 2013 of $3,221,489 from Greece, and voluntary contributions receivable in respect of the period prior to 15 June 1993 of $2,707,500 and DKr 16,930,100 (equivalent $2,960,843) from Austria and Denmark, respectively.

[j] Represents accrued liabilities for unused vacation days of $1,352,155 and for repatriation benefits of $1,503,898. See note 15.

The accompanying notes are an integral part of the financial statements.

## Statement V

### United Nations Emergency Force (UNEF) 1973 and United Nations Disengagement Observer Force (UNDOF)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 2012 to 30 June 2013 as at 30 June 2013

(Thousands of United States dollars)

| | *Period* | |
|---|---|---|
| | *1 July 2012-30 June 2013* | *1 July 2011-30 June 2012* |
| **Income** | | |
| Assessed contributions[b] | 55 494 | 53 753 |
| Interest income | 104 | 130 |
| Other/miscellaneous income | 88 | 118 |
| **Total income** | **55 686** | **54 001** |
| **Total expenditure (schedule 3)** | **55 489** | **51 470** |
| **Excess (shortfall) of income over expenditure** | **197** | **2 531** |
| Non-budgeted accrued expenses for end-of-service liabilities[c] | (284) | (28) |
| Prior-period adjustments[d] | (193) | – |
| **Net excess (shortfall) of income over expenditure** | **(280)** | **2 503** |
| Cancellation of prior-period obligations | 664 | 338 |
| Credits returned to Member States[e] | (2 869) | (1 216) |
| Reserves and fund balances, beginning of period | 57 173 | 55 548 |
| **Reserves and fund balances, end of period** | **54 688** | **57 173** |

## Statement V (concluded)

## United Nations Emergency Force (UNEF) 1973 and United Nations Disengagement Observer Force (UNDOF)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2013

(Thousands of United States dollars)

| | *2013* | *2012* |
|---|---|---|
| **Assets** | | |
| Cash and term deposits[f] | 1 260 | 1 525 |
| Cash pool[g] | 12 049 | 15 059 |
| Assessed contributions receivable from Member States[h] | 23 559 | 14 059 |
| Special account for unpaid assessed contributions pursuant to General Assembly resolution 36/116 A[k] | 35 987 | 35 987 |
| Accounts receivable from Member States | 41 | 252 |
| Other accounts receivable | 819 | 509 |
| Inter-fund balances receivable | – | 765 |
| Deferred charges | 176 | 213 |
| **Total assets** | **73 891** | **68 369** |
| **Liabilities** | | |
| Contributions or payments received in advance | 47 | 2 |
| Unliquidated obligations — current period | 10 396 | 6 495 |
| Accounts payable to Member States | 2 805 | 1 875 |
| Other accounts payable | 3 188 | 582 |
| Inter-fund balances payable | 241 | – |
| End-of-service liabilities[l] | 2 526 | 2 242 |
| **Total liabilities** | **19 203** | **11 196** |
| **Reserves and fund balances** | | |
| Authorized retained surplus[i] | 35 987 | 35 987 |
| Cumulative surplus | 21 227 | 23 428 |
| Deficit — end-of-service liabilities | (2 526) | (2 242) |
| **Total reserves and fund balances** | **54 688** | **57 173** |
| **Total liabilities and reserves and fund balances** | **73 891** | **68 369** |

(Footnotes on following page)

(Footnotes to Statement V)

[a] See notes 2 and 3.
[b] Includes unpaid assessed contributions irrespective of collectability.
[c] Represents net increase in accrued end-of-service liabilities during the current period.
[d] Represents write-off of accounts receivable from Member States of $184,699 for unreimbursed taxes and other accounts receivable of $7,902.
[e] Under the terms of General Assembly resolution 67/278, the total assessment on Member States was reduced by $2,869,300, comprising unencumbered balance and other income for the period ended 30 June 2012.
[f] Includes non-convertible Syrian pounds equivalent to $199,101.
[g] Represents share of the cash pool and comprises cash and term deposits of $1,620,608, short-term investments of $3,998,219 (fair value $4,000,674), long-term investments of $6,401,889 (fair value $6,398,642) and accrued interest receivable of $27,899. See note 10.
[h] See note 3 (b).
[i] Represents accrued liabilities for unused vacation days of $1,058,402 and for repatriation benefits of $1,467,201. See note 15.
[j] See note 6.

The accompanying notes are an integral part of the financial statements.

## Statement VI

## United Nations Interim Force in Lebanon (UNIFIL)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 2012 to 30 June 2013 as at 30 June 2013

(Thousands of United States dollars)

| | *Period* | |
|---|---|---|
| | *1 July 2012-30 June 2013* | *1 July 2011-30 June 2012* |
| **Income** | | |
| Assessed contributions[b] | 546 903 | 580 332 |
| Interest income | 1 773 | 3 000 |
| Other/miscellaneous income | 782 | 936 |
| **Total income** | **549 458** | **584 268** |
| **Total expenditure (schedule 4)** | **546 895** | **580 164** |
| **Excess (shortfall) of income over expenditure** | **2 563** | **4 104** |
| Non-budgeted accrued expenses for end-of-service liabilities[c] | 689 | (2 231) |
| Prior-period adjustments | (8) | (1) |
| **Net excess (shortfall) of income over expenditure** | **3 244** | **1 872** |
| Cancellation of prior-period obligations | 4 449 | 2 569 |
| Credits returned to Member States[d] | (6 672) | (28 875) |
| Reserves and fund balances, beginning of period | 72 085 | 96 519 |
| **Reserves and fund balances, end of period** | **73 106** | **72 085** |

## Statement VI (concluded)

## United Nations Interim Force in Lebanon (UNIFIL)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2013

(Thousands of United States dollars)

| | *2013* | *2012* |
|---|---|---|
| **Assets** | | |
| Cash and term deposits | 4 998 | 1 701 |
| Cash pool[e] | 221 721 | 228 259 |
| Assessed contributions receivable from Member States[o] | 33 564 | 39 443 |
| Special account for unpaid assessed contributions pursuant to General Assembly resolution 36/116 A[f] | 19 565 | 19 565 |
| Accounts receivable from Member States | 3 453 | 3 321 |
| Other accounts receivable | 2 144 | 1 990 |
| Inter-fund balances receivable | 1 927 | – |
| Deferred charges | 1 062 | 641 |
| Other assets | 21 | – |
| **Total assets** | **288 455** | **294 920** |
| **Liabilities** | | |
| Contributions or payments received in advance | 576 | 148 |
| Unliquidated obligations — current period | 30 233 | 75 900 |
| Unliquidated obligations — prior periods | 5 239 | 62 918 |
| Accounts payable to Member States | 143 067 | 45 946 |
| Other accounts payable | 9 162 | 9 306 |
| Inter-fund balances payable | – | 865 |
| Voluntary contributions held in suspense[g] | 7 711 | 7 711 |
| Other liabilities | 9 | – |
| End-of-service liabilities[n] | 19 352 | 20 041 |
| **Total liabilities** | **215 349** | **222 835** |
| **Reserves and fund balances** | | |
| Authorized retained surplus[f] | 19 565 | 19 565 |
| Cumulative surplus | 72 893 | 72 561 |
| Deficit — end-of-service liabilities | (19 352) | (20 041) |
| **Total reserves and fund balances** | **73 106** | **72 085** |
| **Total liabilities and reserves and fund balances** | **288 455** | **294 920** |

(Footnotes on following page)

(Footnotes to Statement VI)

[a] See notes 2 and 3.
[b] Includes unpaid assessed contributions irrespective of collectability.
[c] Represents net decrease in accrued end-of-service liabilities during the current period.
[d] Under the terms of General Assembly resolution 67/279, the total assessment on Member States was reduced by $6,672,000 comprising unencumbered balance and other income for the period ended 30 June 2012.
[e] Represents share of the cash pool and comprises cash and term deposits of $29,822,781, short-term investments of $73,576,107 (fair value $73,621,300), long-term investments of $117,808,989 (fair value $117,749,239) and accrued interest receivable of $513,412. See note 10.
[f] See note 3 (c).
[g] Received from Luxembourg and Switzerland.
[h] Represents accrued end-of-service liabilities for unused vacation days of $8,988,515 and for repatriation benefits of $10,363,804. See note 15.
[i] See note 7.

The accompanying notes are an integral part of the financial statements.

## Statement VII

## United Nations Mission for the Referendum in Western Sahara (MINURSO)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 2012 to 30 June 2013 as at 30 June 2013

(Thousands of United States dollars)

| | *Period* | |
|---|---|---|
| | *1 July 2012-30 June 2013* | *1 July 2011-30 June 2012* |
| **Income** | | |
| Assessed contributions[b] | 60 797 | 65 398 |
| Voluntary contributions[c] | 2 461 | 2 072 |
| Interest income | 43 | 56 |
| Other/miscellaneous income | 374 | 113 |
| **Total income** | **63 675** | **67 639** |
| **Total expenditure (schedule 5)** | **61 486** | **66 020** |
| **Excess (shortfall) of income over expenditure** | **2 189** | **1 619** |
| Non-budgeted accrued expenses for end-of-service liabilities[d] | (4) | (816) |
| Prior-period adjustments | (14) | – |
| **Net excess (shortfall) of income over expenditure** | **2 171** | **803** |
| Cancellation of prior-period obligations | 611 | 383 |
| Credits returned to Member States[e] | (2 002) | (1 138) |
| Reserves and fund balances, beginning of period | 23 818 | 23 770 |
| **Reserves and fund balances, end of period** | **24 598** | **23 818** |

## Statement VII (concluded)

### United Nations Mission for the Referendum in Western Sahara (MINURSO)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2013

(Thousands of United States dollars)

| | *2013* | *2012* |
|---|---|---|
| **Assets** | | |
| Cash and term deposits | 461 | 412 |
| Cash pool[f] | 3 481 | 1 462 |
| Assessed contributions receivable from Member States[b] | 46 837 | 50 800 |
| Accounts receivable from Member States | 329 | 312 |
| Other accounts receivable | 275 | 317 |
| Deferred charges | 68 | 60 |
| **Total assets** | **51 451** | **53 363** |
| **Liabilities** | | |
| Contributions or payments received in advance | 60 | 1 |
| Unliquidated obligations — current period | 3 240 | 5 459 |
| Accounts payable to Member States | 1 883 | 1 207 |
| Other accounts payable | 2 421 | 1 660 |
| Inter-fund balances payable | 1 685 | 158 |
| Due to United Nations Peace Forces | 13 000 | 10 500 |
| End-of-service liabilities[g] | 4 564 | 4 560 |
| **Total liabilities** | **26 853** | **23 545** |
| **Reserves and fund balances** | | |
| Cumulative surplus | 29 162 | 34 378 |
| Deficit — end-of-service liabilities | (4 564) | (4 560) |
| **Total reserves and fund balances** | **24 598** | **29 818** |
| **Total liabilities and reserves and fund balances** | **51 451** | **53 363** |

(Footnotes on following page)

(Footnotes to Statement VII)

[a] See note 2.
[b] Includes unpaid assessed contributions irrespective of collectability.
[c] Represents voluntary contributions in kind from Morocco and Algeria amounting to $2,069,798 and $391,534, respectively, for meals, fuel and other miscellaneous services, for which budgetary provisions have been made.
[d] Represents net increase in accrued end-of-service liabilities during the current period.
[e] Under the terms of General Assembly resolution 67/283, the total assessment on Member States was reduced by $2,001,900, comprising unencumbered balance and other income for the period ended 30 June 2012.
[f] Represents share of the cash pool and comprises cash and term deposits of $468,269, short-term investments of $1,155,271 (fair value $1,155,980), long-term investments of $1,849,803 (fair value $1,848,864) and accrued interest receivable of $8,061. See note 10.
[g] Represents accrued liabilities for unused vacation days of $1,351,885 and for repatriation benefits of $3,212,389. See note 15.

The accompanying notes are an integral part of the financial statements.

## Statement VIII

### United Nations Interim Administration Mission in Kosovo (UNMIK)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 2012 to 30 June 2013 as at 30 June 2013

(Thousands of United States dollars)

| | *Period* | |
|---|---|---|
| | *1 July 2012-30 June 2013* | *1 July 2011-30 June 2012* |
| **Income** | | |
| Assessed contributions[b, c] | 50 695 | 47 802 |
| Interest income | 54 | 65 |
| Other/miscellaneous income | 1 027 | 483 |
| **Total income** | **51 776** | **48 350** |
| **Total expenditure (schedule 6)** | **46 769** | **49 475** |
| **Excess (shortfall) of income over expenditure** | **5 007** | **(1 125)** |
| Non-budgeted accrued expenses for end-of-service liabilities[d] | 926 | (989) |
| Prior-period adjustments[e] | (74) | – |
| **Net excess (shortfall) of income over expenditure** | **5 859** | **(2 114)** |
| Cancellation of prior-period obligations | 68 | 358 |
| Credits returned to Member States[f] | (906) | (1 509) |
| Reserves and fund balances, beginning of period | (3 926) | (661) |
| **Reserves and fund balances, end of period** | **1 095** | **(3 926)** |

## Statement VIII (concluded)

### United Nations Interim Administration Mission in Kosovo (UNMIK)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2013

(Thousands of United States dollars)

| | *2013* | *2012* |
|---|---|---|
| **Assets** | | |
| Cash and term deposits | 993 | 282 |
| Cash pool[g] | 4 325 | 2 726 |
| Assessed contributions receivable from Member States[b] | 34 150 | 36 565 |
| Accounts receivable from Member States | 1 | 25 |
| Other accounts receivable | 298 | 215 |
| Deferred charges | 83 | 55 |
| **Total assets** | **39 850** | **39 868** |
| **Liabilities** | | |
| Contributions or payments received in advance | 45 | 23 |
| Unliquidated obligations — current period | 2 358 | 954 |
| Unliquidated obligations — prior periods | 185 | 185 |
| Accounts payable to Member States | 775 | 1 194 |
| Other accounts payable | 622 | 2 818 |
| Due to United Nations Peace Forces | 28 000 | 23 000 |
| Due to United Nations Mission in Haiti | – | 8 500 |
| Inter-fund balances payable | 956 | 380 |
| End-of-service liabilities[h] | 5 814 | 6 740 |
| **Total liabilities** | **38 755** | **43 794** |
| **Reserves and fund balances** | | |
| Cumulative surplus | 6 909 | 2 814 |
| Deficit — end-of-service liabilities | (5 814) | (6 740) |
| **Total reserves and fund balances** | **1 095** | **(3 926)** |
| **Total liabilities, reserves and fund balances** | **39 850** | **39 868** |

[a] See note 2.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Comprises $49,022,100 for the period from 1 July 2012 to 30 June 2013 in accordance with General Assembly resolution 66/274 and $1,673,100 for the period from 1 July 2011 to 30 June 2012 in accordance with General Assembly resolution 67/276.

[d] Represents net decrease in accrued end-of-service liabilities during the current period.

[e] Represents write-off of accounts receivable from staff and military personnel of $54,721 and uncollectable fees of $18,870 from Kosovo Property Agency.

[f] Under the terms of General Assembly resolution 67/276, the total assessment on Member States was decreased by $905,900 representing other income for the period ended 30 June 2012.

[g] Represents share of the cash pool and comprises cash and term deposits of $581,732, short-term investment of $1,435,197 (fair value $1,436,197), long-term investments of $2,298,016 (fair value $2,296,851) and accrued interest receivable of $10,015. See note 10.

[h] Represents accrued end-of-service liabilities for unused vacation days of $1,815,836 and for repatriation benefits of $3,997,887. See note 15.

The accompanying notes are an integral part of the financial statements.

## Statement IX

## United Nations Organization Stabilization Mission in the Democratic Republic of the Congo (MONUSCO)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 2012 to 30 June 2013 as at 30 June 2013

(Thousands of United States dollars)

| | *Period* | |
|---|---|---|
| | *1 July 2012-30 June 2013* | *1 July 2011-30 June 2012* |
| **Income** | | |
| Assessed contributions[b] | 1 402 278 | 1 577 099 |
| Voluntary contributions[c] | 2 044 | 3 335 |
| Interest income | 2 443 | 3 531 |
| Other/miscellaneous income | 5 004 | 3 186 |
| **Total income** | **1 411 769** | **1 587 151** |
| **Total expenditure (schedule 7)** | **1 403 517** | **1 472 896** |
| **Excess (shortfall) of income over expenditure** | **8 252** | **114 255** |
| Non-budgeted accrued expenses for end-of-service liabilities[d] | 2 317 | (6 562) |
| Prior-period adjustments[e] | (646) | (6) |
| **Net excess (shortfall) of income over expenditure** | **9 923** | **107 687** |
| Cancellation of prior-period obligations | 15 798 | 12 863 |
| Credits returned to Member States[f] | (127 112) | (34 762) |
| Reserves and fund balances, beginning of period | 77 356 | 8 432 |
| **Reserves and fund balances, end of period** | **(24 035)** | **77 356** |

## Statement IX (concluded)

## United Nations Organization Stabilization Mission in the Democratic Republic of the Congo (MONUSCO)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2013

(Thousands of United States dollars)

| | *2013* | *2012* |
|---|---|---|
| **Assets** | | |
| Cash and term deposits | 8 372 | 18 356 |
| Cash pool[g] | 294 108 | 193 027 |
| Assessed contributions receivable from Member States[a] | 81 189 | 156 357 |
| Accounts receivable from Member States | 230 | 253 |
| Other accounts receivable | 15 630 | 16 779 |
| Deferred charges | 1 019 | 1 129 |
| Other assets | 468 | 81 |
| **Total assets** | **401 016** | **385 982** |
| **Liabilities** | | |
| Contributions or payments received in advance | 1 376 | 83 |
| Unliquidated obligations — current period | 127 055 | 144 336 |
| Unliquidated obligations — prior periods | 22 806 | 21 162 |
| Accounts payable to Member States | 165 362 | 60 582 |
| Other accounts payable | 48 869 | 24 877 |
| Inter-fund balances payable | 11 923 | 7 527 |
| Deferred credits | 28 | 110 |
| Other liabilities | 10 | 10 |
| End-of-service liabilities[h] | 47 622 | 49 939 |
| **Total liabilities** | **425 051** | **308 626** |
| **Reserves and fund balances** | | |
| Cumulative surplus | 23 587 | 127 295 |
| Deficit — end-of-service liabilities | (47 622) | (49 939) |
| **Total reserves and fund balances** | **(24 035)** | **77 356** |
| **Total liabilities and reserves and fund balances** | **401 016** | **385 982** |

(Footnotes on following page)

(Footnotes to Statement IX)

[a] See note 2.
[b] Includes unpaid assessed contributions irrespective of collectability.
[c] Represents voluntary contributions in kind received from Foundation Hirondelle for the operation of Radio Okapi, for which budgetary provisions were made.
[d] Represents net decrease in accrued end-of-service liabilities during the current period.
[e] Represents write-off of accounts receivable from vendors of $426,535, from staff and military personnel of $127,197 and advances for quick-impact projects of $50,749, and prior period expenditures for staff costs of $41,065.
[f] Under the terms of General Assembly resolution 67/273, the total assessment on Member States was reduced by $127,111,800, comprising unencumbered balance and other income in respect of the period ended 30 June 2012.
[g] Represents share of the cash pool and comprises cash and term deposits of $39,559,232, short-term investments of $97,597,009 (fair value $97,656,955), long-term investments of $156,270,906 (fair value $158,191,650) and accrued interest receivable of $681,030. See note 10.
[h] Represents accrued liabilities for unused vacation days of $19,475,694 and for repatriation benefits of $28,146,316. See note 15.

The accompanying notes are an integral part of the financial statements.

## Statement X

## United Nations Mission in Liberia (UNMIL)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 2012 to 30 June 2013 as at 30 June 2013

(Thousands of United States dollars)

| | *Period* | |
|---|---|---|
| | *1 July 2012-30 June 2013* | *1 July 2011-30 June 2012* |
| **Income** | | |
| Assessed contributions[b] | 518 087 | 559 147 |
| Voluntary contributions[c] | 53 | 53 |
| Interest income | 537 | 854 |
| Other/miscellaneous income | 2 974 | 4 345 |
| **Total income** | **521 651** | **564 399** |
| **Total expenditure (schedule 8)** | **518 135** | **556 557** |
| **Excess (shortfall) of income over expenditure** | **3 516** | **7 842** |
| Non-budgeted accrued expenses for end-of-service liabilities[d] | 2 735 | (6 577) |
| Prior-period adjustments[e] | (188) | (13) |
| **Net excess (shortfall) of income over expenditure** | **6 063** | **1 252** |
| Cancellation of prior-period obligations | 3 421 | 3 633 |
| Credits returned to Member States[f] | (11 462) | (22 310) |
| Reserves and fund balances, beginning of period | (11 478) | 5 947 |
| **Reserves and fund balances, end of period** | **(13 456)** | **(11 478)** |

## Statement X (concluded)

## United Nations Mission in Liberia (UNMIL)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2013

(Thousands of United States dollars)

| | *2013* | *2012* |
|---|---|---|
| **Assets** | | |
| Cash and term deposits | 552 | 2 419 |
| Cash pool[g] | 52 398 | 56 745 |
| Assessed contributions receivable from Member States[b] | 29 934 | 41 197 |
| Other accounts receivable | 4 250 | 4 027 |
| Deferred charges | 464 | 652 |
| Other assets | 3 | 5 |
| **Total assets** | **87 601** | **105 045** |
| **Liabilities** | | |
| Contributions or payments received in advance | 542 | 32 |
| Unliquidated obligations — current period | 33 762 | 46 087 |
| Unliquidated obligations — prior period | 395 | 247 |
| Accounts payable to Member States | 32 329 | 38 896 |
| Other accounts payable | 11 933 | 7 010 |
| Inter-fund balances payable | 1 880 | 1 122 |
| Deferred credits | – | 178 |
| End-of-service liabilities[h] | 20 216 | 22 951 |
| **Total liabilities** | **101 057** | **116 523** |
| **Reserves and fund balances** | | |
| Cumulative surplus | 6 760 | 11 473 |
| Deficit — end-of-service liabilities | (20 216) | (22 951) |
| **Total reserves and fund balances** | **(13 456)** | **(11 478)** |
| **Total liabilities and reserves and fund balances** | **87 601** | **105 045** |

[a] See note 2.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents voluntary contribution in kind from Germany for premises, for which budgetary provisions were made.

[d] Represents net decrease in accrued end-of-service liabilities during the current period.

[e] Represents write-off of advances for quick-impact projects of $173,496 and accounts receivable from staff of $14,466.

[f] Under the terms of General Assembly resolution 67/277, the total assessment to Member States was reduced by $11,462,430, comprising unencumbered balance and other income for the period ended 30 June 2012.

[g] Represents share of the cash pool and comprises cash and term deposits of $7,047,844, short-term investments of $17,387,813 (fair value $17,398,493), long-term investments of $27,841,113 (fair value of $27,826,993) and accrued interest receivable of $121,332.

[h] Represents accrued liabilities for unused vacation days of $7,732,826 and for repatriation benefits of $12,483,750.

The accompanying notes are an integral part of the financial statements.

## Statement XI

### United Nations Operation in Côte d'Ivoire (UNOCI)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 2012 to 30 June 2013 as at 30 June 2013

(Thousands of United States dollars)

| | *Period* | |
|---|---|---|
| | *1 July 2012-30 June 2013* | *1 July 2011-30 June 2012* |
| **Income** | | |
| Assessed contributions[b] | 600 151 | 743 490 |
| Interest income | 843 | 781 |
| Other/miscellaneous income | 1 809 | 1 782 |
| **Total income** | **602 803** | **746 053** |
| **Total expenditure (schedule 9)** | 598 516 | **656 235** |
| **Excess (shortfall) of income over expenditure** | **4 287** | **89 818** |
| Non-budgeted accrued expenses for end-of-service liabilities[c] | (2 094) | (403) |
| Prior-period adjustments[d] | (1 536) | (6) |
| **Net excess (shortfall) of income over expenditure** | **657** | **89 409** |
| Cancellation of prior-period obligations | 4 316 | 5 122 |
| Credits returned to Member States[e] | (28 530) | (7 632) |
| Reserves and fund balances, beginning of period | 9 252 | (77 647) |
| **Reserves and fund balances, end of period** | **(14 305)** | **9 252** |

## Statement XI (concluded)

## United Nations Operation in Côte d'Ivoire (UNOCI)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2013

(Thousands of United States dollars)

| | *2013* | *2012* |
|---|---|---|
| **Assets** | | |
| Cash and term deposits | 4 530 | 1 891 |
| Cash pool[f] | 85 363 | 72 440 |
| Assessed contributions receivable from Member States[a] | 38 714 | 130 320 |
| Accounts receivable from Member States | – | 182 |
| Other accounts receivable | 4 661 | 5 123 |
| Deferred charges | 4 | 351 |
| Other assets | 106 | – |
| **Total assets** | **133 378** | **210 307** |
| **Liabilities** | | |
| Contributions or payments received in advance | 4 | 2 |
| Unliquidated obligations — current period | 50 388 | 86 642 |
| Unliquidated obligations — prior periods | 6 363 | 1 722 |
| Accounts payable to Member States | 49 237 | 79 283 |
| Other accounts payable | 19 036 | 8 400 |
| Inter-fund balances payable | 1 277 | 5 721 |
| Deferred credits | – | 1 |
| End-of-service liabilities[g] | 21 378 | 19 284 |
| **Total liabilities** | **147 683** | **201 055** |
| **Reserves and fund balances** | | |
| Cumulative surplus (deficit) | 7 073 | 28 536 |
| Deficit — end-of-service liabilities | (21 378) | (19 284) |
| **Total reserves and fund balances** | **(14 305)** | **9 252** |
| **Total liabilities and reserves and fund balances** | **133 378** | **210 307** |

[a] See note 2.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents net increase in accrued end-of-service liabilities during the current period.

[d] Represents write-off of accounts receivable from Member States of $1,216,459 for unreimbursed airport fees and $182,251 for unreimbursed taxes, from vendors of $112,184, and from staff and other personnel of $25,378.

[e] Under the terms of General Assembly resolution 67/271, the total assessment on Member States was reduced by $28,530,000, comprising unencumbered balance and other income for the period ended 30 June 2012.

[f] Represents share of the cash pool and comprises cash and term deposits of $11,481,778, short-term investments of $28,326,818 (fair value $28,344,217), long-term investments of $45,356,488 (fair value $45,333,484) and accrued interest receivable of $197,664.

[g] Represents accrued liabilities for unused vacation days of $9,697,662 and repatriation benefits of $11,680,106.

The accompanying notes are an integral part of the financial statements.

## Statement XII

### United Nations Stabilization Mission in Haiti (MINUSTAH)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 2012 to 30 June 2013 as at 30 June 2013

(Thousands of United States dollars)

| | *Period* | |
|---|---|---|
| | *1 July 2012-30 June 2013* | *1 July 2011-30 June 2012* |
| **Income** | | |
| Assessed contributions[b] | 676 707 | 844 259 |
| Interest income | 829 | 2 003 |
| Other/miscellaneous income | 1 748 | 2 715 |
| **Total income** | **679 284** | **848 977** |
| **Total expenditure (schedule 10)** | **657 560** | **790 510** |
| **Excess (shortfall) of income over expenditure** | **21 724** | **58 467** |
| Non-budgeted accrued expenses for end-of-service liabilities[c] | 3 415 | (5 424) |
| Prior-period adjustments[d] | (149) | (2) |
| **Net excess (shortfall) of income over expenditure** | **24 990** | **53 041** |
| Cancellation of prior-period obligations | 14 898 | 13 478 |
| Credits returned to Member States[e] | (71 493) | (73 289) |
| Reserves and fund balances, beginning of period | 46 387 | 53 157 |
| **Reserves and fund balances, end of period** | **14 332** | **46 387** |

## Statement XII (concluded)

## United Nations Stabilization Mission in Haiti (MINUSTAH)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2013

(Thousands of United States dollars)

| | *2013* | *2012* |
|---|---|---|
| **Assets** | | |
| Cash and term deposits | 3 002 | 2 488 |
| Cash pool[f] | 87 813 | 171 300 |
| Assessed contributions receivable from Member States[n] | 107 828 | 74 879 |
| Accounts receivable from Member States | 294 | 219 |
| Other accounts receivable | 11 657 | 12 086 |
| Deferred charges | 426 | 248 |
| Other assets | – | 5 |
| **Total assets** | **211 020** | **261 225** |
| **Liabilities** | | |
| Contribution or payments received in advance | 669 | 1 |
| Unliquidated obligations — current period | 66 277 | 92 264 |
| Unliquidated obligations — prior periods | 8 996 | 5 892 |
| Accounts payable to Member States | 87 487 | 77 714 |
| Other accounts payable | 6 592 | 10 447 |
| Inter-fund balances payable | 4 464 | 2 950 |
| Deferred credits | – | 4 |
| Other liabilities | 52 | – |
| End-of-service liabilities[g] | 22 151 | 25 566 |
| **Total liabilities** | **196 688** | **214 838** |
| **Reserves and fund balances** | | |
| Cumulative surplus | 36 483 | 71 953 |
| Deficit — end-of-service liabilities | (22 151) | (25 566) |
| **Total reserves and fund balances** | **14 332** | **46 387** |
| **Total liabilities and reserves and fund balances** | **211 020** | **261 225** |

(Footnotes on following page)

(Footnotes to Statement XII)

[a] See note 2.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents net decrease in accrued end-of-service liabilities during the current period.

[d] Represents write-off of advances for quick-impact projects of $77,179 and accounts receivable from staff and military personnel of $61,968 and from vendors of $10,347.

[e] Under the terms of General Assembly resolution 67/275, the total assessment on Member States was reduced by $71,943,500, comprising unencumbered balance and other income for the period ended 30 June 2012.

[f] Represents share of the cash pool and comprises cash and term deposits of $11,811,352, short-term investments of $29,139,914 (fair value $29,157,813), long-term investments of $46,658,406 (fair value $46,634,742) and accrued interest receivable of $203,338. See note 10.

[g] Represents accrued liabilities for unused vacation days of $9,814,586 and for repatriation benefits of $12,336,186. See note 15.

The accompanying notes are an integral part of the financial statements.

## Statement XIII

## United Nations Integrated Mission in Timor-Leste (UNMIT)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 2012 to 31 December 2012 as at 30 June 2013

(Thousands of United States dollars)

| | *Period* | |
|---|---|---|
| | *1 July 2012-30 June 2013* | *1 July 2011-30 June 2012* |
| **Income** | | |
| Assessed contributions[b] | 108 388 | 208 604 |
| Interest income | 95 | 252 |
| Other/miscellaneous income | 4 646 | 192 |
| **Total income** | **113 129** | **209 048** |
| **Total expenditure (schedule 11)** | **108 386** | **204 846** |
| **Excess (shortfall) of income over expenditure** | **4 743** | **4 202** |
| Non-budgeted accrued expenses for end-of-service liabilities[c] | 12 478 | (2 552) |
| Prior-period adjustments | (10) | – |
| **Net excess (shortfall) of income over expenditure** | **17 211** | **1 650** |
| Cancellation of prior-period obligations | 1 422 | 1 625 |
| Credits returned to Member States | – | (19 535) |
| Reserves and fund balances, beginning of period | (8 669) | 7 591 |
| **Reserves and fund balances, end of period** | **9 964** | **(8 669)** |

## Statement XIII (concluded)

## United Nations Integrated Mission in Timor-Leste (UNMIT)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2013

(Thousands of United States dollars)

| | *2013* | *2012* |
|---|---|---|
| **Assets** | | |
| Cash and term deposits | 1 541 | 1 168 |
| Cash pool[d] | 3 435 | 25 800 |
| Assessed contributions receivable from Member States[b] | 10 691 | 15 487 |
| Accounts receivable from Member States | 51 | 55 |
| Other accounts receivable | 2 624 | 1 270 |
| Deferred charges | 33 | 239 |
| **Total assets** | **18 375** | **44 019** |
| **Liabilities** | | |
| Contributions or payments received in advance | 1 526 | – |
| Unliquidated obligations — current period | 2 161 | 7 571 |
| Unliquidated obligations — prior periods | 6 | 48 |
| Accounts payable to Member States | – | 27 504 |
| Other accounts payable | 1 142 | 2 617 |
| Inter-fund balances payable | 1 559 | 453 |
| End-of-service liabilities[c] | 2 017 | 14 495 |
| **Total liabilities** | **8 411** | **52 688** |
| **Reserves and fund balances** | | |
| Cumulative surplus | 11 981 | 5 826 |
| Deficit — end-of-service liabilities | (2 017) | (14 495) |
| **Total reserves and fund balances** | **9 964** | **(8 669)** |
| **Total liabilities and reserves and fund balances** | **18 375** | **44 019** |

[a] See note 2.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents net decrease in accrued end-of-service liabilities during the current period.

[d] Represents share of the cash pool and comprises cash and term deposits of $462,017, short-term investments of $1,139,847 (fair value $1,140,548), long-term investments of $1,825,107 (fair value $1,824,181) and accrued interest receivable of $7,954. See note 10.

[e] Represents accrued liabilities for unused vacation days of $294,668 and for repatriation benefits of $1,722,567. See note 15.

The accompanying notes are an integral part of the financial statements.

## Statement XIV

## African Union-United Nations Hybrid Operation in Darfur (UNAMID)[a]

Statement of income and expenditure and reserves and fund balances for the period from 1 July 2012 to 30 June 2013 as at 30 June 2013

(Thousands of United States dollars)

| | *Period* | |
|---|---|---|
| | *1 July 2012 to 30 June 2013* | *1 July 2011 to 30 June 2012* |
| **Income** | | |
| Assessed contributions[b] | 1 511 892 | 1 797 328 |
| Interest income | 3 483 | 8 031 |
| Other/miscellaneous income | 3 342 | 6 079 |
| **Total income** | **1 518 717** | **1 811 438** |
| **Total expenditure (schedule 12)** | **1 479 040** | **1 723 862** |
| **Excess (shortfall) of income over expenditure** | **39 677** | **87 576** |
| Non-budgeted accrued expenses for end-of-service liabilities[c] | 4 800 | (7 554) |
| Prior-period adjustments[d] | (497) | (2) |
| **Net excess (shortfall) of income over expenditure** | **43 980** | **80 020** |
| Cancellation of prior-period obligations | 20 535 | 62 863 |
| Credits returned to Member States[e] | (150 438) | (335 513) |
| Reserves and fund balances, beginning of period | 102 790 | 295 420 |
| **Reserves and fund balances, end of period** | **16 867** | **102 790** |

## Statement XIV (concluded)

## African Union-United Nations Hybrid Operation in Darfur (UNAMID)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2013

(Thousands of United States dollars)

| | *2013* | *2012* |
|---|---|---|
| **Assets** | | |
| Cash and term deposits | 4 399 | 3 663 |
| Cash pool[f] | 327 333 | 623 993 |
| Assessed contributions receivable from Member States[b] | 91 205 | 92 715 |
| Accounts receivable from Member States | 8 | 8 |
| Other accounts receivable | 14 546 | 11 197 |
| Deferred charges | 988 | 1 163 |
| Other assets | 23 | 31 |
| **Total assets** | **438 502** | **732 770** |
| **Liabilities** | | |
| Contributions or payments received in advance | 3 815 | 156 |
| Unliquidated obligations — current period | 120 916 | 169 561 |
| Unliquidated obligations — prior period | 9 828 | 9 049 |
| Accounts payable to Member States | 173 235 | 330 931 |
| Other accounts payable | 64 806 | 66 063 |
| Inter-fund balances payable | 6 187 | 6 572 |
| End-of-service liabilities[g] | 42 848 | 47 648 |
| **Total liabilities** | **421 635** | **629 980** |
| **Reserves and fund balances** | | |
| Cumulative surplus (deficit) | 59 715 | 150 438 |
| Deficit — end-of-service liabilities | (42 848) | (47 648) |
| **Total reserves and fund balances** | **16 867** | **102 790** |
| **Total liabilities and reserves and fund balances** | **438 502** | **732 770** |

(Footnotes on following page)

(Footnotes to Statement XIV)

[a] See note 2.
[b] Includes unpaid assessed contributions irrespective of collectability.
[c] Represents net decrease in accrued end-of-service liabilities during the current period.
[d] Represents write-off of accounts receivable from vendors of $400,758, from staff and military personnel of $17,771 and advances for quick-impact projects of $78,369.
[e] Under the terms of General Assembly resolution 67/284, the total assessment on Member States was reduced by $150,437,700 comprising unencumbered balance and other income for the period ended 30 June 2012.
[f] Represents share of the cash pool and comprises cash and term deposits of $44,028,162, short-term investments of $108,622,356 (fair value $108,689,075), long-term investments of $173,924,531 (fair value $173,836,321) and accrued interest receivable of $757,964. See note 10.
[g] Represents accrued liabilities for unused vacation days of $14,506,222 and for repatriation benefits of $28,341,787. See note 15.

The accompanying notes are an integral part of the financial statements.

## Statement XV

## Support for the African Union Mission in Somalia (UNSOA)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 2012 to 30 June 2013 as at 30 June 2013

(Thousands of United States dollars)

| | *Period* | |
|---|---|---|
| | *1 July 2012-30 June 2013* | *1 July 2011-30 June 2012* |
| **Income** | | |
| Assessed contributions[b] | 455 982 | 345 462 |
| Interest income | 416 | 512 |
| Other/miscellaneous income | 756 | 3 063 |
| **Total income** | **457 154** | **349 037** |
| **Total expenditure (schedule 13)** | **431 648** | **306 356** |
| **Excess (shortfall) of income over expenditure** | **25 506** | **42 681** |
| Non-budgeted accrued expenses for end-of-service liabilities[c] | (2 072) | (2 818) |
| Prior-period adjustments | (13) | – |
| **Net excess (shortfall) of income over expenditure** | **23 421** | **39 863** |
| Cancellation of prior-period obligations | 2 981 | 11 882 |
| Credits returned to Member States[d] | (18 792) | (11 596) |
| Reserves and fund balances, beginning of period | 11 504 | (28 645) |
| **Reserves and fund balances, end of period** | **19 114** | **11 504** |

## Statement XV (concluded)

## Support for the African Union Mission in Somalia (UNSOA)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2013

(Thousands of United States dollars)

| | *2013* | *2012* |
|---|---|---|
| **Assets** | | |
| Cash and term deposits | 5 075 | 816 |
| Cash pool[e] | 64 663 | 58 932 |
| Assessed contributions receivable from Member States[b] | 116 477 | 52 264 |
| Accounts receivable from Member States | 275 | 934 |
| Other accounts receivable | 13 609 | 2 285 |
| Deferred charges | 555 | 658 |
| Other assets | 1 | 1 |
| **Total assets** | **200 655** | **115 890** |
| **Liabilities** | | |
| Contributions or payments received in advance | 532 | 8 |
| Unliquidated obligations — current period | 116 862 | 75 126 |
| Unliquidated obligations — prior period | 1 720 | – |
| Accounts payable to Member States | 12 879 | 826 |
| Other accounts payable | 33 614 | 9 508 |
| Inter-fund balances payable | 6 550 | 11 630 |
| Other liabilities | 24 | – |
| End-of-service liabilities[f] | 9 360 | 7 288 |
| **Total liabilities** | **181 541** | **104 386** |
| **Reserves and fund balances** | | |
| Cumulative surplus (deficit) | 28 474 | 18 792 |
| Deficit — end-of-service liabilities | (9 360) | (7 288) |
| **Total reserves and fund balances** | **19 114** | **11 504** |
| **Total liabilities and reserves and fund balances** | **200 655** | **115 890** |

[a] See note 2.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents net increase in accrued end-of-service liabilities during the current period.

[d] Under the terms of General Assembly resolution 67/285, the total assessment on Member States was reduced by $18,792,300, comprising unencumbered balance and other income in respect of the period ended 30 June 2012.

[e] Represents share of the cash pool and comprises cash and term deposits of $8,697,584 short-term investments of $21,457,903 (fair value $21,471,083), long-term investments of $34,358,081 (fair value $34,340,656) and accrued interest receivable of $149,733. See note 10.

[f] Represents accrued liabilities for unused vacation days of $3,685,923 and for repatriation benefits of $5,673,894. See note 15.

The accompanying notes are an integral part of the financial statements.

## Statement XVI

### United Nations Interim Security Force for Abyei (UNISFA)[a]

Statement of income and expenditure and reserves and fund balances for the period from 1 July 2012 to 30 June 2013 as at 30 June 2013

(Thousands of United States dollars)

| | *Period* | |
|---|---|---|
| | *1 July 2012-30 June 2013* | *1 July 2011-30 June 2012* |
| **Income** | | |
| Assessed contributions[b] | 269 197 | 175 500 |
| Interest income | 500 | 85 |
| Other/miscellaneous income | 115 | – |
| **Total income** | **269 812** | **175 585** |
| **Total expenditure (schedule 14)** | **269 111** | **161 131** |
| **Excess (shortfall) of income over expenditure** | **701** | **14 454** |
| Non-budgeted accrued expenses for end-of-service liabilities[c] | (956) | (2 800) |
| **Net excess (shortfall) of income over expenditure** | **(255)** | **11 654** |
| Cancellation of prior-period obligations | 6 292 | – |
| Credits returned to Member States[d] | (14 454) | – |
| Reserves and fund balances, beginning of period | 11 654 | – |
| **Reserves and fund balances, end of period** | **3 237** | **11 654** |

## Statement XVI (concluded)

### United Nations Interim Security Force for Abyei (UNISFA)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2013

(Thousands of United States dollars)

| | *2013* | *2012* |
|---|---|---|
| **Assets** | | |
| Cash and term deposits | 1 048 | 412 |
| Cash pool[e] | 43 813 | 47 631 |
| Assessed contributions receivable from Member States[a] | 51 363 | 29 078 |
| Other accounts receivable | 849 | 587 |
| Deferred charges | 147 | 28 |
| **Total assets** | **97 220** | **77 736** |
| **Liabilities** | | |
| Contributions or payments received in advance | 286 | – |
| Unliquidated obligations — current period | 42 686 | 36 961 |
| Unliquidated obligations — prior period | 1 075 | – |
| Accounts payable to Member States | 10 224 | 4 970 |
| Other accounts payable | 11 904 | 8 406 |
| Inter-fund balances payable | 24 052 | 12 945 |
| End-of-service liabilities[f] | 3 756 | 2 800 |
| **Total liabilities** | **93 983** | **66 082** |
| **Reserves and fund balances** | | |
| Cumulative surplus | 6 993 | 14 454 |
| Deficit — end-of-service liabilities | (3 756) | (2 800) |
| **Total reserves and fund balances** | **3 237** | **11 654** |
| **Total liabilities and reserves and fund balances** | **97 220** | **77 736** |

[a] See note 2.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents net increase in accrued end-of-service liabilities during the current period.

[d] Under the terms of General Assembly resolution 67/270, the total assessment on Member States was reduced by $14,454,300 comprising unencumbered balance and other income for the period ended 30 June 2012.

[e] Represents share of the cash pool and comprises cash and term deposits of $5,893,083, short-term investments of $14,538,888 (fair value $14,547,818), long-term investments of $23,279,455 (fair value $23,267,648) and accrued interest receivable of $101,452. See note 10.

[f] Represents accrued liabilities for unused vacation days of $1,129,903 and for repatriation benefits of $2,625,911. See note 15.

The accompanying notes are an integral part of the financial statements

## Statement XVII

## United Nations Mission in South Sudan (UNMISS)[a]

Statement of income and expenditure and reserves and fund balances for the period from 1 July 2012 to 30 June 2013 as at 30 June 2013

(Thousands of United States dollars)

| | *Period* | |
|---|---|---|
| | *1 July 2012 to 30 June 2013* | *1 July 2011 to 30 June 2012* |
| **Income** | | |
| Assessed contributions[b] | 876 161 | 722 130 |
| Interest income | 1 023 | 260 |
| Other/miscellaneous income | 3 970 | 1 053 |
| **Total income** | **881 154** | **723 443** |
| **Total expenditure (schedule 12)** | **875 118** | **721 091** |
| **Excess (shortfall) of income over expenditure** | **6 036** | **2 352** |
| Non-budgeted accrued expenses for end-of-service liabilities[c] | 5 355 | (38 064) |
| Prior-period adjustments | (4) | – |
| **Net excess (shortfall) of income over expenditure** | **11 387** | **(35 712)** |
| Cancellation of prior-period obligations | 16 964 | – |
| Credits returned to Member States[d] | (2 352) | – |
| Reserves and fund balances, beginning of period | (35 712) | – |
| **Reserves and fund balances, end of period** | **(9 713)** | **(35 712)** |

## Statement XVII (concluded)

## United Nations Mission in South Sudan (UNMISS)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2013

(Thousands of United States dollars)

| | *2013* | *2012* |
|---|---|---|
| **Assets** | | |
| Cash and term deposits | 14 706 | 6 943 |
| Cash pool[c] | 127 693 | 142 475 |
| Assessed contributions receivable from Member States[b] | 48 455 | 44 701 |
| Accounts receivable from Member States | 960 | 298 |
| Other accounts receivable | 6 702 | 12 207 |
| Inter-fund balances receivable | 18 042 | – |
| Deferred charges | 1 260 | 945 |
| Other assets | 13 | 28 |
| **Total assets** | **217 833** | **207 597** |
| **Liabilities** | | |
| Contributions or payments received in advance | 859 | – |
| Unliquidated obligations — current period | 81 538 | 116 851 |
| Unliquidated obligations — prior period | 4 124 | – |
| Accounts payable to Member States | 56 290 | 42 134 |
| Other accounts payable | 52 026 | 43 230 |
| Inter-fund balances payable | – | 3 030 |
| End-of-service liabilities[f] | 32 709 | 38 064 |
| **Total liabilities** | **227 546** | **243 309** |
| **Reserves and fund balances** | | |
| Cumulative surplus | 22 996 | 2 352 |
| Deficit — end-of-service liabilities | (32 709) | (38 064) |
| **Total reserves and fund balances** | **(9 713)** | **(35 712)** |
| **Total liabilities and reserves and fund balances** | **217 833** | **207 597** |

[a] See note 2.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents net decrease in accrued end-of-service liabilities during the current period.

[d] Under the terms of General Assembly resolution 67/280, the total assessment on Member States was reduced by $2,352,100 comprising unencumbered balance and other income for the period ended 30 June 2012.

[e] Represents share of the cash pool and comprises cash and term deposits of $17,175,433, short-term investments of $42,373,698 (fair value $42,399,725), long-term investments of $67,848,147 (fair value $67,813,736) and accrued interest receivable of $295,683. See note 10.

[f] Represents accrued liabilities for unused vacation days of $10,822,334 and for repatriation benefits of $21,887,157). See note 15.

The accompanying notes are an integral part of the financial statements.

## Statement XVIII

## United Nations Supervision Mission in the Syrian Arab Republic (UNSMIS)[a]

Statement of income and expenditure and reserves and fund balances for the period from 1 July 2012 to 19 August 2012 as at 30 June 2013

(Thousands of United States dollars)

| | *Period* | |
|---|---|---|
| | *1 July 2012-30 June 2013* | *21 April 2012-30 June 2012* |
| **Income** | | |
| Assessed contributions[b,c] | 17 589 | – |
| Interest income | 8 | – |
| Other/miscellaneous income | 9 | 1 |
| **Total income** | **17 606** | **1** |
| **Total expenditure (schedule 16)** | **6 530** | **17 589** |
| **Excess (shortfall) of income over expenditure** | **11 076** | **(17 588)** |
| Non-budgeted accrued expenses for end-of-service liabilities[d] | 61 | (126) |
| **Net excess (shortfall) of income over expenditure** | **11 137** | **(17 714)** |
| Cancellation of prior-period obligations | 1 380 | – |
| Reserves and fund balances, beginning of period | (17 714) | – |
| **Reserves and fund balances, end of period** | **(5 197)** | **(17 714)** |

## Statement XVIII (concluded)

## United Nations Supervision Mission in the Syrian Arab Republic (UNSMIS)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2013

(Thousands of United States dollars)

| | *2013* | *2012* |
|---|---|---|
| **Assets** | | |
| Cash and term deposits | 47 | 35 |
| Cash pool[c] | 3 | 1 040 |
| Assessed contributions receivable from Member States[b] | 17 560 | – |
| Accounts receivable from Member States | 55 | – |
| Other accounts receivable | 1 113 | 1 239 |
| Other assets | 182 | 2 |
| **Total assets** | **18 960** | **2 316** |
| **Liabilities** | | |
| Unliquidated obligations — current period | 1 425 | 11 541 |
| Other accounts payable | 530 | 3 066 |
| Inter-fund balances payable | 8 629 | 2 297 |
| Due to United Nations Peacekeeping Reserve Fund | 13 500 | – |
| Due to United Nations Observer Mission in Angola | – | 3 000 |
| Other liabilities | 8 | – |
| End-of-service liabilities[f] | 65 | 126 |
| **Total liabilities** | **24 157** | **20 030** |
| **Reserves and fund balances** | | |
| Cumulative deficit | (5 132) | (17 588) |
| Deficit — end-of-service liabilities | (65) | (126) |
| **Total reserves and fund balances** | **(5 197)** | **(17 714)** |
| **Total liabilities and reserves and fund balances** | **18 960** | **2 316** |

[a] See note 2.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] In accordance with General Assembly resolution 67/282 for the period from 14 April to 30 June 2012.

[d] Represents net decrease in accrued end-of-service liabilities during the current period.

[e] Represents share of the cash pool and comprises cash and term deposits of $374, short-term deposits of $922 (fair value $922), long-term investments of $1,476 (fair value $1,475) and accrued interest receivable of $6. See note 10.

[f] Represents accrued liabilities for unused vacation days of $33,449 and for repatriation benefits of $31,214. See note 15.

The accompanying notes are an integral part of the financial statements.

## Statement XIX

## United Nations Multidimensional Integrated Stabilization Mission in Mali (MINUSMA)[a]

Statement of income and expenditure and reserves and fund balances for the period from 25 April 2013 to 30 June 2013 as at 30 June 2013

(Thousands of United States dollars)

| | *Period* |
|---|---|
| | *25 April 2013 to 30 June 2013* |
| **Income** | |
| Assessed contributions[b] | 75 321 |
| **Total income** | **75 321** |
| **Total expenditure (schedule 12)** | **81 976** |
| **Excess (shortfall) of income over expenditure** | **(6 655)** |
| Non-budgeted accrued expenses for end-of-service liabilities | (479) |
| **Net excess (shortfall) of income over expenditure** | **(7 134)** |
| **Reserves and fund balances, end of period** | **(7 134)** |

## Statement XIX (concluded)

## United Nations Multidimensional Integrated Stabilization Mission in Mali (MINUSMA)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2013

(Thousands of United States dollars)

| | *2013* |
|---|---|
| **Assets** | |
| Cash and term deposits | 25 |
| Assessed contributions receivable from Member States[a] | 74 770 |
| Other accounts receivable | 778 |
| Deferred charges | 33 |
| **Total assets** | **75 606** |
| **Liabilities** | |
| Unliquidated obligations — current period | 39 051 |
| Other accounts payable | 4 889 |
| Inter-fund balances payable | 38 321 |
| End-of-service liabilities[c] | 479 |
| **Total liabilities** | **82 740** |
| **Reserves and fund balances** | |
| Cumulative surplus (deficit) | (6 655) |
| Deficit — end-of-service liabilities | (479) |
| **Total reserves and fund balances** | **(7 134)** |
| **Total liabilities and reserves and fund balances** | **75 606** |

[a] By its resolution 2100 (2013), the Security Council established MINUSMA. The Advisory Committee on Administrative and Budgetary Questions authorized the Secretary-General to enter into commitments of $83,690,200 for the period from 25 April to 30 June 2013. Thereafter, in its resolution 67/286, the General Assembly authorized the commitment authority for the same amount. See note 2.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents accrued liabilities for unused vacation days of $205,570 and for repatriation benefits of $273,350. See note 15.

The accompanying notes are an integral part of the financial statements.

## Statement XX

## United Nations Peacekeeping Reserve Fund[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 2012 to 30 June 2013 as at 30 June 2013

(Thousands of United States dollars)

| | *Period* | |
|---|---|---|
| | *1 July 2012-30 June 2013* | *1 July 2011-30 June 2012* |
| **Income** | | |
| Interest income | 838 | 1 247 |
| Other/miscellaneous income | 1 | – |
| **Total income** | **839** | **1 247** |
| **Total expenditure** | **1** | **1** |
| **Net excess (shortfall) of income over expenditure** | **838** | **1 246** |
| Transfer to other funds[b] | (2 474) | (3 377) |
| Reserves and fund balances, beginning of period | 153 720 | 155 851 |
| **Reserves and fund balances, end of period** | **152 084** | **153 720** |

## Statement XX (concluded)

## United Nations Peacekeeping Reserve Fund

Statement of assets, liabilities and reserves and fund balances as at 30 June 2013

(Thousands of United States dollars)

| | *2013* | *2012* |
|---|---|---|
| **Assets** | | |
| Cash and term deposits | 20 | 45 |
| Cash pool[c] | 125 740 | 140 852 |
| Assessed contributions receivable from Member States[d] | 4 | 3 |
| Due from the United Nations Mission in the Central African Republic | 12 820 | 12 820 |
| Due from the United Nations Supervision Mission in Syria | 13 500 | – |
| **Total assets** | **152 084** | **153 720** |
| **Reserves and fund balances** | | |
| Working capital funds | 150 000 | 150 000 |
| Cumulative surplus[e] | 2 084 | 3 720 |
| **Total reserves and fund balances** | **152 084** | **153 720** |
| **Total liabilities and reserves and fund balances** | **152 084** | **153 720** |

[a] See notes 2 and 3.

[b] Under the terms of General Assembly resolution 66/285, the excess balance in the Peacekeeping Reserve Fund of $2,474,300 for the period ending 30 June 2011 was applied to meet the requirements of the support account for peacekeeping operations for the period from 1 July 2012 to 30 June 2013.

[c] Represents share of the cash pool and comprises cash and term deposits of $16,912,765, short-term investments of $41,725,665 (fair value $41,751,294), long-term investments of $66,810,526 (fair value $66,776,641) and accrued interest receivable of $291,161. See note 10.

[d] Contributions assessed on Member States that joined the United Nations subsequent to the adoption of General Assembly resolution 47/217 establishing the Peacekeeping Reserve Fund.

[e] Under the terms of General Assembly resolution 67/287, the excess balance of $1,245,800 in the Peacekeeping Reserve Fund for the period ending 30 June 2012 will be applied to meet the requirements of the support account for peacekeeping operations for the period from 1 July 2013 to 30 June 2014.

The accompanying notes are an integral part of the financial statements.

# Statement XXI

## Support account for peacekeeping operations[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 2012 to 30 June 2013 as at 30 June 2013

(Thousands of United States dollars)

| | *Period* | |
|---|---|---|
| | *1 July 2012-30 June 2013* | *1 July 2011-30 June 2012* |
| **Income**[b] | | |
| Allocation from other funds[c] | 289 611 | 363 189 |
| Interest income | 452 | 884 |
| Other/miscellaneous income | 141 | 111 |
| **Total income** | **290 204** | **364 184** |
| **Total expenditure (schedule 18)** | **329 685** | **344 786** |
| **Excess (shortfall) of income over expenditure** | **(39 481)** | **19 398** |
| Non-budgeted accrued expenses for end-of-service liabilities[d] | 2 919 | (5 023) |
| Prior-period adjustments | (2) | (1) |
| **Net excess (shortfall) of income over expenditure** | **(36 564)** | **14 374** |
| Cancellation of prior-period obligations | 733 | 2 141 |
| Reserves and fund balances, beginning of period | (12 728) | (29 243) |
| **Reserves and fund balances, end of period** | **(48 559)** | **(12 728)** |

## Statement XXI (concluded)

## Support account for peacekeeping operations

Statement of assets, liabilities and reserves and fund balances as at 30 June 2013

(Thousands of United States dollars)

| | *2013* | *2012* |
|---|---|---|
| **Assets** | | |
| Cash and term deposits | 56 | 54 |
| Cash pool[e] | 32 208 | 59 352 |
| Accounts receivable from Member States | 41 | 43 |
| Other accounts receivable | 2 116 | 2 253 |
| Deferred charges | 1 963 | 2 435 |
| **Total assets** | **36 384** | **64 137** |
| **Liabilities** | | |
| Unliquidated obligations — current period | 4 668 | 7 074 |
| Unliquidated obligations — prior period | 1 | 1 |
| Other accounts payable | 8 522 | 10 418 |
| Inter-fund balances payable | 30 420 | 15 121 |
| End-of-service liabilities[f] | 41 332 | 44 251 |
| **Total liabilities** | **84 943** | **76 865** |
| **Reserves and fund balances** | | |
| Cumulative surplus (deficit) | (7 227) | 31 523 |
| Deficit — end-of-service liabilities | (41 332) | (44 251) |
| **Total reserves and fund balances** | **(48 559)** | **(12 728)** |
| **Total liabilities and reserves and fund balances** | **36 384** | **64 137** |

[a] See note 2.

[b] Income excludes $28,381,900, comprising unencumbered balance and other income in respect of the period ended 30 June 2011, which is applied to meet the resources required for the support account for peacekeeping operations for the period from 1 July 2012 to 30 June 2013, in accordance with General Assembly resolution 66/265.

[c] Under the terms of General Assembly resolution 66/265, an amount of $287,136,800 was prorated among the active missions and an amount of $2,474,300, representing the excess of the authorized level of the Peacekeeping Reserve Fund in respect of the period ended 30 June 2011, was applied to meet the resources required for the period from 1 July 2012 to 30 June 2013.

[d] Represents net decrease in accrued end-of-service liabilities during the current period.

[e] Represents share of the cash pool and comprises cash and term deposits of $4,332,149, short-term investments of $10,687,892 (fair value $10,694,457), long-term investments of $17,113,297 (fair value $17,104,618) and accrued interest receivable of $74,580. See note 10.

[f] Represents accrued liabilities for unused vacation days of $19,006,341 and for repatriation benefits of $22,325,412. See note 15.

The accompanying notes are an integral part of the financial statements.

## Statement XXII

### United Nations Logistics Base at Brindisi, Italy (UNLB)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 2012 to 30 June 2013 as at 30 June 2013

(Thousands of United States dollars)

| | *Strategic Deployment Stock activities* | *Other UNLB activities* | *2013 total* | *2012 total* |
|---|---|---|---|---|
| **Income** | | | | |
| Allocation from other funds | 46 263[b] | 15 677[c] | 61 940 | 121 123 |
| Interest income | – | 556 | 556 | 827 |
| Other/miscellaneous income | – | 352 | 352 | 965 |
| **Total income** | **46 263** | **16 585**[d] | **62 848** | **122 915** |
| **Total expenditure (schedule 19)** | **24 515** | **68 622** | **93 137** | **87 088** |
| **Excess (shortfall) of income over expenditure** | **21 748** | **(52 037)** | **(30 289)** | **35 827** |
| Non-budgeted accrued expenses for end-of-service liabilities[e] | – | (759) | (759) | (123) |
| Prior-period adjustments | – | – | – | (7) |
| **Net excess (shortfall) of income over expenditure** | **21 748** | **(52 796)** | **(31 048)** | **35 697** |
| Cancellation of prior-period obligations | 1 445 | 252 | 1 697 | 596 |
| Transfer (to)/from other funds[d] | (50 000) | 50 000 | – | – |
| Reserves and fund balances, beginning of period | 99 148 | 3 374 | 102 522 | 66 229 |
| **Reserves and fund balances, end of period** | **72 341** | **830** | **73 171** | **102 522** |

## Statement XXII (concluded)

## United Nations Logistics Base at Brindisi, Italy (UNLB)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2013

(Thousands of United States dollars)

| | *2013* | *2012* |
|---|---|---|
| **Assets** | | |
| Cash and term deposits | 1 063 | 181 |
| Cash pool[f] | 63 263 | 80 353 |
| Accounts receivable from Member States | 499 | 591 |
| Other accounts receivable | 1 713 | 11 704 |
| Inter-fund balances receivable | 45 986 | 43 787 |
| Deferred charges | 435 | 246 |
| **Total assets** | **112 959** | **136 862** |
| **Liabilities** | | |
| Unliquidated obligations — current period | 23 471 | 25 255 |
| Other accounts payable | 9 407 | 2 934 |
| End-of-service liabilities[g] | 6 910 | 6 151 |
| **Total liabilities** | **39 788** | **34 340** |
| **Reserves and fund balances** | | |
| Cumulative surplus — Strategic Deployment Stock activities | 72 341 | 99 148 |
| Cumulative surplus — other UNLB activities | 7 740 | 9 525 |
| Deficit — end-of-service liabilities | (6 910) | (6 151) |
| **Total reserves and fund balances** | **73 171** | **102 522** |
| **Total liabilities and reserves and fund balances** | **112 959** | **136 862** |

[a] See note 2.

[b] Represents funding provided by peacekeeping and political missions, and by other offices, for transfer of strategic deployment stocks at replacement values.

[c] In accordance with General Assembly resolution 66/266, part of the cost estimates amounting to $15,676,900 were allocated on a prorated basis among the individual active peacekeeping missions.

[d] Under the terms of General Assembly resolution 66/266, an amount of $2,950,100 in respect of the unencumbered balance and other income for the period ended 30 June 2011 and $50,000,000 from strategic deployment stocks were applied to meet the resources required for the period from 1 July 2012 to 30 June 2013.

[e] Represents net increase in accrued end-of-service liabilities during the current period.

[f] Represents share of the cash pool and comprises cash and term deposits of $8,509,192, short-term investments of $20,993,119 (fair value $21,006,014), long-term investments of $33,613,876 (fair value $33,596,828) and accrued interest receivable of $146,490. See note 10.

[g] Represents accrued liabilities for unused vacation days of $3,703,211 and for repatriation benefits of $3,206,562. See note 15.

The accompanying notes are an integral part of the financial statements.

## Statement XXIII

### After-service health insurance for peacekeeping operations[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 2012 to 30 June 2013 as at 30 June 2013

(Thousands of United States dollars)

| | *Period* | |
|---|---|---|
| | *1 July 2012-30 June 2013* | *1 July 2011-30 June 2012* |
| **Income** | – | – |
| **Total income** | – | – |
| **Total expenditure** | – | – |
| **Excess (shortfall) of income over expenditure** | – | – |
| Non-budgeted accrued expenses for post-retirement liabilities[b] | (69 592) | (388 420) |
| **Net excess (shortfall) of income over expenditure** | **(69 592)** | **(388 420)** |
| Reserves and fund balances, beginning of period | (827 399) | (438 979) |
| **Reserves and fund balances, end of period** | **(896 991)** | **(827 399)** |

## Statement XXIII (concluded)

### After-service health insurance for peacekeeping operations

Statement of assets, liabilities and reserves and fund balances as at 30 June 2013

(Thousands of United States dollars)

| | *2013* | *2012* |
|---|---|---|
| **Assets** | – | – |
| **Total assets** | – | – |
| **Liabilities** | | |
| Post-retirement liabilities[c] | 896 991 | 827 399 |
| **Total liabilities** | **896 991** | **827 399** |
| **Reserves and fund balances** | | |
| Deficit — post-retirement liabilities | (896 991) | (827 399) |
| **Total reserves and fund balances** | **(896 991)** | **(827 399)** |
| **Total liabilities and reserves and fund balances** | – | – |

[a] See note 2.
[b] Represents net increase in accrued after-service health insurance liabilities during the current period.
[c] See note 15.

The accompanying notes are an integral part of the financial statements.

## Statement XXIV

### United Nations Mission in the Sudan (UNMIS)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 2004 to 9 July 2011 as at 30 June 2013

(Thousands of United States dollars)

| | *Period* | | |
|---|---|---|---|
| | *1 July 2004 to 30 June 2012* | *1 July 2012 to 30 June 2013* | *1 July 2011 to 30 June 2012* |
| **Income** | | | |
| Assessed contributions[b] | 6 348 342 | – | 168 402 |
| Interest income | 63 320 | 303 | 795 |
| Other/miscellaneous income | 23 746 | 273 | 3 882 |
| **Total income** | **6 435 408** | **576** | **173 079** |
| **Total expenditure** | **6 012 262** | **–** | **164 859** |
| **Excess (shortfall) of income over expenditure** | **423 146** | **576** | **8 220** |
| Non-budgeted accrued expenses for end-of-service liabilities[c] | (678) | 491 | 36 348 |
| Prior-period adjustments[d] | (205) | (1 944) | (156) |
| **Net excess (shortfall) of income over expenditure** | **422 263** | **(877)** | **44 412** |
| Cancellation of prior-period obligations | 183 306 | 1 377 | 19 500 |
| Credits returned to Member States[e] | (540 205) | (38 464) | – |
| Reserves and fund balances, beginning of period | – | 65 364 | 1 452 |
| **Reserves and fund balances, end of period** | **65 364** | **27 400** | **65 364** |

## Statement XXIV (concluded)

## United Nations Mission in the Sudan (UNMIS)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2013

(Thousands of United States dollars)

| | *2013* | *2012* |
|---|---|---|
| **Assets** | | |
| Cash and term deposits | 540 | 2 729 |
| Cash pool[f] | 55 843 | 12 821 |
| Assessed contributions receivable from Member States[b] | 10 843 | 49 894 |
| Accounts receivable from Member States | 266 | 266 |
| Other accounts receivable | 1 898 | 1 501 |
| Inter-fund balances receivable | 1 345 | 9 656 |
| Deferred charges | 2 | 2 |
| **Total assets** | **70 737** | **76 869** |
| **Liabilities** | | |
| Contributions or payments received in advance | 439 | 542 |
| Unliquidated obligations — current period | – | 3 490 |
| Unliquidated obligations — prior periods | 151 | 1 007 |
| Accounts payable to Member States | 41 116 | 1 963 |
| Other accounts payable | 1 444 | 3 807 |
| Deferred credits | – | 18 |
| End-of-service liabilities[g] | 187 | 678 |
| **Total liabilities** | **43 337** | **11 505** |
| **Reserves and fund balances** | | |
| Cumulative surplus | 27 587 | 66 042 |
| Deficit — end-of-service liabilities | (187) | (678) |
| **Total reserves and fund balances** | **27 400** | **65 364** |
| **Total liabilities and reserves and fund balances** | **70 737** | **76 869** |

[a] See note 2.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents net decrease in accrued end-of-service liabilities during the current period.

[d] Represents prior-period expenditures for shipment of $1,130,106, staff costs of $136,038 and other operational costs of $360,412, and currency exchange loss of $317,143.

[e] Under the terms of General Assembly resolution 67/281, the total assessment on Member States were reduced by $38,463,600, comprising unencumbered balance and other income for the period ended 30 June 2011.

[f] Represents share of the cash pool and comprises cash and term deposits of $7,511,162, short-term investments of $18,530,869 (fair value $18,542,251), long-term investments of $29,671,356 (fair value $29,656,308) and accrued interest receivable of $129,308. See note 10.

[g] Represents accrued liabilities for unused vacation days of $17,073 and for repatriation benefits of $170,685. See note 15.

The accompanying notes are an integral part of the financial statements.

## Statement XXV

## United Nations Mission in the Central African Republic and Chad (MINURCAT)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 March 2007 to 31 December 2010 as at 30 June 2013

(Thousands of United States dollars)

| | *Period* | | |
|---|---|---|---|
| | *1 March 2007-30 June 2012* | *1 July 2012-30 June 2013* | *1 July 2011-30 June 2012* |
| **Income** | | | |
| Assessed contributions[b] | 1 550 944 | – | – |
| Interest income | 13 376 | 860 | 1 530 |
| Other/miscellaneous income | 19 509 | 1 367 | 62 |
| **Total income** | **1 583 829** | **2 227** | **1 592** |
| **Total expenditure** | **1 424 833** | **–** | **–** |
| **Excess (shortfall) of income over expenditure** | **158 996** | **2 227** | **1 592** |
| Non-budgeted accrued expenses for end-of-service liabilities[c] | (26) | 26 | 594 |
| Prior-period adjustments[d] | (607) | (2 091) | (566) |
| **Net excess (shortfall) of income over expenditure** | **158 363** | **162** | **1 620** |
| Cancellation of prior-period obligations | 55 599 | 270 | 10 896 |
| Credits returned to Member States | (178 165) | – | (128 247) |
| Reserves and fund balances, beginning of period | – | 35 797 | 151 528 |
| **Reserves and fund balances, end of period** | **35 797** | **36 229** | **35 797** |

## Statement XXV (concluded)

## United Nations Mission in the Central African Republic and Chad (MINURCAT)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2013

(Thousands of United States dollars)

| | *2013* | *2012* |
|---|---|---|
| **Assets** | | |
| Cash and term deposits | 247 | 4 |
| Cash pool[a] | 107 737 | 175 644 |
| Assessed contributions receivable from Member States[b] | 2 915 | 3 970 |
| Accounts receivable from Member States | – | 99 |
| Other accounts receivable | 1 090 | 1 801 |
| Inter-fund balances receivable | – | 463 |
| **Total assets** | **111 989** | **181 981** |
| **Liabilities** | | |
| Contributions or payments received in advance | 14 040 | 13 104 |
| Unliquidated obligations — prior periods | 4 609 | 7 301 |
| Accounts payable to Member States | 56 610 | 116 775 |
| Other accounts payable | 285 | 8 978 |
| Inter-fund balances payable | 216 | – |
| End-of-service liabilities | – | 26 |
| **Total liabilities** | **75 760** | **146 184** |
| **Reserves and fund balances** | | |
| Cumulative surplus | 36 229 | 35 823 |
| Deficit — end-of-service liabilities | – | (26) |
| **Total reserves and fund balances** | **36 229** | **35 797** |
| **Total liabilities and reserves and fund balances** | **111 989** | **181 981** |

[a] See note 2.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents net decrease in accrued end-of-service liabilities during the current period.

[d] Represents prior-period expenditures for shipment of equipment of $871,975, construction of Chad Police facilities of $380,063 and other operational costs of $233,615, and write-off of accounts receivable from vendors of $312,419 and from staff and other personnel of $293,393.

[e] Represents share of the cash pool and comprises cash and term deposits of $14,491,266, short-term investments of $35,751,559 (fair value $35,773,519), long-term investments of $57,244,875 (fair value $57,215,841) and accrued interest receivable of $249,474. See note 10.

The accompanying notes are an integral part of the financial statements.

## Statement XXVI

### United Nations Observer Mission in Georgia (UNOMIG)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 24 August 1993 to 31 October 2009 as at 30 June 2013

(Thousands of United States dollars)

| | *Period* | | |
|---|---|---|---|
| | *24 August 1993 to 30 June 2012* | *1 July 2012 to 30 June 2013* | *1 July 2011 to 30 June 2012* |
| **Income** | | | |
| Assessed contributions[b] | 435 444 | – | – |
| Voluntary contributions | 4 063 | – | – |
| Interest income | 4 167 | 15 | 28 |
| Other/miscellaneous income | 2 429 | 3 | 30 |
| **Total income** | **446 103** | **18** | **58** |
| **Total expenditure** | **408 158** | **–** | **–** |
| **Excess (shortfall) of income over expenditure** | **37 945** | **18** | **58** |
| Non-budgeted accrued expenses for end-of-service liabilities | 980 | – | 5 |
| Prior-period adjustments | (368) | (7) | (28) |
| **Net excess (shortfall) of income over expenditure** | **38 557** | **11** | **35** |
| Cancellation of prior-period obligations | 10 233 | – | – |
| Credits returned to Member States[c] | (41 488) | (1 573) | (1 807) |
| Transfer to other funds | (530) | – | – |
| Other adjustments to reserves and fund balances | (980) | – | – |
| Reserves and fund balances, beginning of period | – | 5 792 | 7 564 |
| **Reserves and fund balances, end of period** | **5 792** | **4 230** | **5 792** |

## Statement XXVI (concluded)

### United Nations Observer Mission in Georgia (UNOMIG)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2013

(Thousands of United States dollars)

| | *2013* | *2012* |
|---|---|---|
| **Assets** | | |
| Cash and term deposits | 48 | 12 |
| Cash pool[d] | 2 105 | 2 327 |
| Assessed contributions receivable from Member States[b] | 3 802 | 4 361 |
| **Total assets** | **5 955** | **6 700** |
| **Liabilities** | | |
| Contributions or payments received in advance | 466 | 451 |
| Accounts payable to Member States | 1 256 | 402 |
| Inter-fund balances payable | 3 | 55 |
| **Total liabilities** | **1 725** | **908** |
| **Reserves and fund balances** | | |
| Cumulative surplus | 4 230 | 5 792 |
| **Total reserves and fund balances** | **4 230** | **5 792** |
| **Total liabilities and reserves and fund balances** | **5 955** | **6 700** |

[a] See note 2.

[b] Includes assessed contributions unpaid irrespective of collectability.

[c] Under the terms of General Assembly resolution 67/274, Member States were credited with their share of net cash available in the amount of $1,573,000 as at 30 April 2013.

[d] Represents share of the cash pool and comprises cash and term deposits of $283,185, short-term investments of $698,650 (fair value $699,079), long-term investments of $1,118,669 (fair value $1,118,101) and accrued interest receivable of $4,875. See note 10.

The accompanying notes are an integral part of the financial statements.

## Statement XXVII

### United Nations Mission in Ethiopia and Eritrea (UNMEE)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 31 July 2000 to 31 July 2008 as at 30 June 2013

(Thousands of United States dollars)

| | *Period* | | |
|---|---|---|---|
| | *31 July 2000 to 30 June 2012* | *1 July 2012 to 30 June 2013* | *1 July 2011 to 30 June 2012* |
| **Income** | | | |
| Assessed contributions[b] | 1 530 833 | – | – |
| Interest income | 19 138 | 39 | 122 |
| Other/miscellaneous income | 5 779 | 1 | 69 |
| **Total income** | **1 555 750** | **40** | **191** |
| **Total expenditure** | **1 406 498** | **–** | **–** |
| **Excess (shortfall) of income over expenditure** | **149 252** | **40** | **191** |
| Non-budgeted accrued expenses for end-of-service liabilities | 2 074 | – | 5 |
| Prior-period adjustments[c] | (269) | (102) | (92) |
| **Net excess (shortfall) of income over expenditure** | **151 057** | **(62)** | **104** |
| Cancellation of prior-period obligations | 62 163 | 12 | 44 |
| Credits returned to Member States | (209 046) | – | (9 082) |
| Other adjustments to reserves and fund balances | (2 074) | – | – |
| Reserves and fund balances beginning period | – | 2 100 | 11 034 |
| **Reserves and fund balances end of period** | **2 100** | **2 050** | **2 100** |

## Statement XXVII (concluded)

## United Nations Mission in Ethiopia and Eritrea (UNMEE)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2013

(Thousands of United States dollars)

| | *2013* | *2012* |
|---|---|---|
| **Assets** | | |
| Cash and term deposits | 46 | 100 |
| Cash pool[d] | 3 567 | 10 328 |
| Assessed contributions receivable from Member States[b] | 142 | 154 |
| Other accounts receivable | 31 | 43 |
| **Total assets** | **3 786** | **10 625** |
| **Liabilities** | | |
| Contributions or payments received in advance | 45 | 34 |
| Unliquidated obligations — prior period | – | 12 |
| Accounts payable to Member States | 1 636 | 8 434 |
| Other accounts payable | 3 | 3 |
| Inter-fund balances payable | 52 | 42 |
| **Total liabilities** | **1 736** | **8 525** |
| **Reserves and fund balances** | | |
| Cumulative surplus | 2 050 | 2 100 |
| **Total reserves and fund balances** | **2 050** | **2 100** |
| **Total liabilities and reserves and fund balances** | **3 786** | **10 625** |

[a] See note 2.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents write-off of the balance in the Commercial Bank of Eritrea of $85,044, prior-period expenditures for staff costs of $12,619 and for operational costs of $3,215, and bank charges of $1,082.

[d] Represents share of the cash pool and comprises cash and term deposits of $479,752, short-term investments of $1,183,602 (fair value $1,184,329), long-term investments of $1,895,166 (fair value $1,894,204) and accrued interest receivable of $8,259. See note 10.

The accompanying notes are an integral part of the financial statements.

# Statement XXVIII

## United Nations Operation in Burundi (ONUB)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 21 April 2004 to 31 December 2006 as at 30 June 2013

(Thousands of United States dollars)

| | *Period* | | |
|---|---|---|---|
| | *21 April 2004 to 30 June 2012* | *1 July 2012 to 30 June 2013* | *1 July 2011 to 30 June 2012* |
| **Income** | | | |
| Assessed contributions[b] | 819 080 | – | – |
| Interest income | 18 215 | 16 | 41 |
| Other/miscellaneous income | 1 585 | 2 | – |
| **Total income** | **838 880** | **18** | **41** |
| **Total expenditure** | **720 257** | **–** | **–** |
| **Excess (shortfall) of income over expenditure** | **118 623** | **18** | **41** |
| Non-budgeted accrued expenses for end-of-service liabilities | 932 | – | – |
| Prior-period adjustments | (2 191) | (17) | (8) |
| **Net excess (shortfall) of income over expenditure** | **117 364** | **1** | **33** |
| Cancellation of prior-period obligations | 35 762 | – | – |
| Credits returned to Member States | (150 792) | – | – |
| Other adjustments to reserves and fund balances | (932) | – | – |
| Reserves and fund balances beginning period | – | 1 402 | 1 369 |
| **Reserves and fund balances end of period** | **1 402** | **1 403** | **1 402** |

## Statement XXVIII (concluded)

## United Nations Operation in Burundi (ONUB)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2013

(Thousands of United States dollars)

| | *2013* | *2012* |
|---|---|---|
| **Assets** | | |
| Cash and term deposits | 45 | 29 |
| Cash pool[c] | 2 592 | 2 272 |
| Assessed contributions receivable from Member States[b] | 109 | 785 |
| Accounts receivable from Member States | – | 15 |
| Other accounts receivable | – | 2 |
| **Total assets** | **2 746** | **3 103** |
| **Liabilities** | | |
| Contributions or payments received in advance | 607 | 622 |
| Accounts payable to Member States | 686 | 1 055 |
| Other accounts payable | 15 | 15 |
| Inter-fund balances payable | 35 | 9 |
| **Total liabilities** | **1 343** | **1 701** |
| **Reserves and fund balances** | | |
| Cumulative surplus | 1 403 | 1 402 |
| **Total reserves and fund balances** | **1 403** | **1 402** |
| **Total liabilities and reserves and fund balances** | **2 746** | **3 103** |

[a] See note 2.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents share of the cash pool and comprises cash and term deposits of $348,634, short-term investments of $860,118 (fair value $860,646), long-term investments of $1,377,209 (fair value $1,376,510) and accrued interest receivable of $6,002. See note 10.

The accompanying notes are an integral part of the financial statements.

## Statement XXIX

### United Nations Mission in Sierra Leone (UNAMSIL) and United Nations Observer Mission in Sierra Leone (UNOMSIL)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 13 July 1998 to 31 December 2005 as at 30 June 2013

(Thousands of United States dollars)

| | *Period* | | |
|---|---|---|---|
| | *13 July 1998 to 30 June 2012* | *1 July 2012 to 30 June 2013* | *1 July 2011 to 30 June 2012* |
| **Income** | | | |
| Assessed contributions[b] | 3 057 562 | – | – |
| Voluntary contributions | 3 391 | – | – |
| Interest income | 73 973 | 75 | 143 |
| Other/miscellaneous income | 12 623 | 2 | – |
| **Total income** | **3 147 549** | **77** | **143** |
| **Total expenditure** | **2 915 326** | **–** | **–** |
| **Excess (shortfall) of income over expenditure** | **232 223** | **77** | **143** |
| Non-budgeted accrued expenses for end-of-service liabilities | 51 | – | – |
| Prior-period adjustments[c] | (5 184) | (447) | (33) |
| **Net excess (shortfall) of income over expenditure** | **227 090** | **(370)** | **110** |
| Cancellation of prior-period obligations | 217 400 | – | – |
| Credits returned to Member States | (442 547) | – | – |
| Other adjustments to reserves and fund balances | (51) | – | – |
| Reserves and fund balances, beginning period | – | 1 892 | 1 782 |
| **Reserves and fund balances, end of period** | **1 892** | **1 522** | **1 892** |

## Statement XXIX (concluded)

### United Nations Mission in Sierra Leone (UNAMSIL) and United Nations Observer Mission in Sierra Leone (UNOMSIL)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2013

(Thousands of United States dollars)

| | *2013* | *2012* |
|---|---|---|
| **Assets** | | |
| Cash and term deposits | 40 | – |
| Cash pool[d] | 10 072 | 12 432 |
| Assessed contributions receivable from Member States[b] | 662 | 728 |
| Accounts receivable from Member States | – | 11 |
| Other accounts receivable | – | 435 |
| **Total assets** | **10 774** | **13 606** |
| **Liabilities** | | |
| Contributions or payments received in advance | 15 | 18 |
| Accounts payable to Member States | 9 225 | 11 687 |
| Inter-fund balances payable | 12 | 9 |
| **Total liabilities** | **9 252** | **11 714** |
| **Reserves and fund balances** | | |
| Cumulative surplus | 1 522 | 1 892 |
| **Total reserves and fund balances** | **1 522** | **1 892** |
| **Total liabilities and reserves and fund balances** | **10 774** | **13 606** |

[a] See note 2.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents write-off of accounts receivable from vendors of $420,960 and from staff and military personnel of $25,211, and bank charges of $1,023.

[d] Represents share of the cash pool and comprises cash and term deposits of $1,354,687, short-term investments of $3,342,163 (fair value $3,344,216), long-term investments of $5,351,422 (fair value $5,348,708) and accrued interest receivable of $23,322. See note 10.

The accompanying notes are an integral part of the financial statements.

## Statement XXX

## United Nations Transitional Administration in East Timor (UNTAET)/United Nations Mission of Support in East Timor (UNMISET)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 December 1999 to 20 May 2005 as at 30 June 2013

(Thousands of United States dollars)

| | *Period* | | |
|---|---|---|---|
| | *1 December 1999 to 30 June 2012* | *1 July 2012 to 30 June 2013* | *1 July 2011 to 30 June 2012* |
| **Income** | | | |
| Assessed contributions[b] | 1 999 127 | – | – |
| Voluntary contributions | 300 | – | – |
| Interest income | 27 262 | 33 | 59 |
| Other income | 9 589 | – | – |
| **Total income** | **2 036 278** | **33** | **59** |
| **Total expenditure** | **1 884 556** | **–** | **–** |
| **Excess (shortfall) of income over expenditure** | **151 722** | **33** | **59** |
| Non-budgeted accrued expenses for end-of-service liabilities | 23 | – | – |
| Prior-period adjustments[c] | (835) | (340) | (3) |
| **Net excess (shortfall) of income over expenditure** | **150 910** | **(307)** | **56** |
| Cancellation of prior-period obligations | 82 812 | – | – |
| Credits returned to Member States | (204 322) | – | – |
| Other adjustments to reserves and fund balances | (23) | – | – |
| Reserves and fund balances, beginning of period | – | 29 377 | 29 321 |
| **Reserves and fund balances, end of period** | **29 377** | **29 070** | **29 377** |

## Statement XXX (concluded)

### United Nations Transitional Administration in East Timor (UNTAET)/United Nations Mission of Support in East Timor (UNMISET)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2013

(Thousands of United States dollars)

| | *2013* | *2012* |
|---|---|---|
| **Assets** | | |
| Cash and term deposits | 42 | 16 |
| Cash pool[d] | 3 904 | 5 820 |
| Assessed contributions receivable from Member States[b] | 27 294 | 27 363 |
| Accounts receivable from Member States | – | 337 |
| **Total assets** | **31 240** | **33 536** |
| **Liabilities** | | |
| Contributions or payments received in advance | 8 | 8 |
| Accounts payable to Member States | 2 152 | 4 151 |
| Inter-fund balances payable | 10 | – |
| **Total liabilities** | **2 170** | **4 159** |
| **Reserves and fund balances** | | |
| Cumulative surplus | 29 070 | 29 377 |
| **Total reserves and fund balances** | **29 070** | **29 377** |
| **Total liabilities and reserves and fund balances** | **31 240** | **33 536** |

[a] See note 2.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents write-off of accounts receivable from Member States for sale of equipment of $335,119 and from staff and military personnel of $4,282, and bank charges of $1,003.

[d] Represents share of the cash pool and comprises cash and term deposits of $525,072, short-term investments of $1,295,411 (fair value $1,296,207), long-term investments of $2,074,194 (fair value $2,073,142) and accrued interest receivable of $9,039. See note 10.

The accompanying notes are an integral part of the financial statements.

## Statement XXXI

### United Nations Iraq-Kuwait Observation Mission (UNIKOM)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 9 April 1991 to 31 October 2003 as at 30 June 2013

(Thousands of United States dollars)

| | Period | | |
|---|---|---|---|
| | *9 April 1991 to 30 June 2012* | *1 July 2012 to 30 June 2013* | *1 July 2011 to 30 June 2012* |
| **Income** | | | |
| Assessed contributions[b] | 373 899 | – | – |
| Voluntary contributions | 339 827 | – | – |
| Interest income | 26 248 | 11 | 26 |
| Other/miscellaneous income | 7 254 | – | – |
| **Total income** | **747 228** | **11** | **26** |
| **Total expenditure** | **647 152** | **–** | **–** |
| **Excess (shortfall) of income over expenditure** | **100 076** | **11** | **26** |
| Prior-period adjustments | (685) | (1) | (1) |
| **Net excess (shortfall) of income over expenditure** | **99 391** | **10** | **25** |
| Cancellation of prior-period obligations | 23 512 | – | – |
| Credits returned to Member States | (122 290) | – | – |
| Reserves and fund balances, beginning of period | | 613 | 588 |
| **Reserves and fund balances, end of period** | **613** | **623** | **613** |

## Statement XXXI (concluded)

## United Nations Iraq-Kuwait Observation Mission (UNIKOM)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2013

(Thousands of United States dollars)

| | *2013* | *2012* |
|---|---|---|
| **Assets** | | |
| Cash and term deposits | 43 | 27 |
| Cash pool[c] | 1 218 | 1 942 |
| Assessed contributions receivable from Member States[b] | 517 | 520 |
| **Total assets** | **1 778** | **2 489** |
| **Liabilities** | | |
| Contributions or payments received in advance | 1 | 1 |
| Accounts payable to Member States | 1 147 | 1 875 |
| Inter-fund balances payable | 7 | – |
| **Total liabilities** | **1 155** | **1 876** |
| **Reserves and fund balances** | | |
| Cumulative surplus | 623 | 613 |
| **Total reserves and fund balances** | **623** | **613** |
| **Total liabilities and reserves and fund balances** | **1 778** | **2 489** |

[a] See note 2.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents net share of the cash pool and comprises cash and term deposits of $163,828, short-term investments of $404,182 (fair value $404,431), long-term investments of $647,171 (fair value $646,843) and accrued interest receivable of $2,820. See note 10.

The accompanying notes are an integral part of the financial statements.

## Statement XXXII

## United Nations Mission in Bosnia and Herzegovina (UNMIBH)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 January 1996 to 30 June 2003 as at 30 June 2013

(Thousands of United States dollars)

| | *Period* | | |
|---|---|---|---|
| | *1 January 1996 to 30 June 2012* | *1 July 2012 to 30 June 2013* | *1 July 2011 to 30 June 2012* |
| **Income** | | | |
| Assessed contributions[b] | 1 127 149 | – | – |
| Voluntary contributions | 158 | – | – |
| Interest income | 21 551 | 53 | 129 |
| Other/miscellaneous income | 20 312 | – | – |
| **Total income** | **1 169 170** | **53** | **129** |
| **Total expenditure** | **986 685** | **–** | **–** |
| **Excess (shortfall) of income over expenditure** | **182 485** | **53** | **129** |
| Prior-period adjustments | (1 114) | (3) | (11) |
| **Net excess (shortfall) of income over expenditure** | **181 371** | **50** | **118** |
| Cancellation of prior-period obligations | 26 305 | – | – |
| Credits returned to Member States | (173 223) | – | – |
| Reserves and fund balances, beginning of period | – | 34 453 | 34 335 |
| **Reserves and fund balances, end of period** | **34 453** | **34 503** | **34 453** |

## Statement XXXII (concluded)

### United Nations Mission in Bosnia and Herzegovina (UNMIBH)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2013

(Thousands of United States dollars)

| | *2013* | *2012* |
|---|---|---|
| **Assets** | | |
| Cash and term deposits | 47 | 5 |
| Cash pool[c] | 5 157 | 9 669 |
| Assessed contributions receivable from Member States[b] | 33 939 | 33 949 |
| Accounts receivable from Member States | – | 1 |
| **Total assets** | **39 143** | **43 624** |
| **Liabilities** | | |
| Accounts payable to Member States | 4 633 | 9 128 |
| Inter-fund balances payable | 7 | 43 |
| **Total liabilities** | **4 640** | **9 171** |
| **Reserves and fund balances** | | |
| Cumulative surplus | 34 503 | 34 453 |
| **Total reserves and fund balances** | **34 503** | **34 453** |
| **Total liabilities and reserves and fund balances** | **39 143** | **43 624** |

[a] See note 2.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents share of the cash pool and comprises cash and term deposits of $693,615, short-term investments of $1,711,225 (fair value $1,712,276), long-term investments of $2,739,989 (fair value $2,738,599) and accrued interest receivable of $11,941. See note 10.

The accompanying notes are an integral part of the financial statements.

## Statement XXXIII

### United Nations Mission of Observers in Tajikistan (UNMOT)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 16 December 1994 to 15 May 2000 as at 30 June 2013

(Thousands of United States dollars)

| | *Period* | | |
|---|---|---|---|
| | *16 December 1994 to 30 June 2012* | *1 July 2012 to 30 June 2013* | *1 July 2011 to 30 June 2012* |
| **Income** | | | |
| Assessed contributions[b] | 72 145 | – | – |
| Voluntary contributions | 2 057 | – | – |
| Interest income | 4 691 | 11 | 26 |
| Other/miscellaneous income | 796 | – | – |
| **Total income** | **79 689** | **11** | **26** |
| **Total expenditure** | **59 414** | **–** | **–** |
| **Excess (shortfall) of income over expenditure** | **20 275** | **11** | **26** |
| Prior-period adjustments | (1 009) | (1) | (1) |
| **Net excess (shortfall) of income over expenditure** | **19 266** | **10** | **25** |
| Cancellation of prior-period obligations | 4 601 | – | – |
| Credits returned to Member States | (23 775) | – | – |
| Reserves and fund balances, beginning of period | – | 92 | 67 |
| **Reserves and fund balances, end of period** | **92** | **102** | **92** |

## Statement XXXIII (concluded)

## United Nations Mission of Observers in Tajikistan (UNMOT)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2013

(Thousands of United States dollars)

| | *2013* | *2012* |
|---|---|---|
| **Assets** | | |
| Cash and term deposits | 50 | 31 |
| Cash pool[c] | 1 072 | 1 981 |
| Assessed contributions receivable from Member States[b] | 1 | 1 |
| **Total assets** | **1 123** | **2 013** |
| **Liabilities** | | |
| Accounts payable to Member States | 1 020 | 1 920 |
| Inter-fund balances payable | 1 | 1 |
| **Total liabilities** | **1 021** | **1 921** |
| **Reserves and fund balances** | | |
| Cumulative surplus | 102 | 92 |
| **Total reserves and fund balances** | **102** | **92** |
| **Total liabilities and reserves and fund balances** | **1 123** | **2 013** |

[a] See note 2.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents share of the cash pool and comprises cash and term deposits of $144,222, short-term investments of $355,811 (fair value $356,030), long-term investments of $569,720 (fair value $569,431) and accrued interest receivable of $2,483. See note 10.

The accompanying notes are an integral part of the financial statements.

## Statement XXXIV

## United Nations Support Mission in Haiti (UNSMIH), United Nations Transition Mission in Haiti (UNTMIH) and United Nations Civilian Police Mission in Haiti (MIPONUH)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 July 1996 to 15 March 2000 as at 30 June 2013

(Thousands of United States dollars)

| | *Period* | | |
|---|---|---|---|
| | *1 July 1996 to 30 June 2012* | *1 July 2012 to 30 June 2013* | *1 July 2011 to 30 June 2012* |
| **Income** | | | |
| Assessed contributions[b] | 133 035 | – | – |
| Voluntary contributions | 4 766 | – | – |
| Interest income | 3 774 | 1 | 2 |
| Other/miscellaneous income | 3 943 | – | – |
| **Total income** | **145 518** | **1** | **2** |
| **Total expenditure** | **123 566** | **–** | **–** |
| **Excess (shortfall) of income over expenditure** | **21 952** | **1** | **2** |
| Prior-period adjustments | (296) | (44) | (1) |
| **Net excess (shortfall) of income over expenditure** | **21 656** | **(43)** | **1** |
| Cancellation of prior-period obligations | 4 630 | – | – |
| Credits returned to Member States | (14 127) | – | – |
| Reserves and fund balances, beginning of period | – | 12 159 | 12 158 |
| **Reserves and fund balances, end of period** | **12 159** | **12 116** | **12 159** |

## Statement XXXIV (concluded)

### United Nations Support Mission in Haiti (UNSMIH), United Nations Transition Mission in Haiti (UNTMIH) and United Nations Civilian Police Mission in Haiti (MIPONUH)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2013

(Thousands of United States dollars)

| | *2013* | *2012* |
|---|---|---|
| **Assets** | | |
| Cash and term deposits | 21 | 21 |
| Cash pool[c] | 186 | 184 |
| Assessed contributions receivable from Member States[b] | 19 389 | 19 390 |
| Accounts receivable from Member States | – | 43 |
| Inter-fund balance receivable | – | 1 |
| **Total assets** | **19 596** | **19 639** |
| **Liabilities** | | |
| Accounts payable to Member States | 114 | 114 |
| Due to United Nations Mission in Haiti | 7 366 | 7 366 |
| **Total liabilities** | **7 480** | **7 480** |
| **Reserves and fund balances** | | |
| Authorized retained surplus[d] | 11 186 | 11 186 |
| Cumulative surplus | 930 | 973 |
| **Total reserves and fund balances** | **12 116** | **12 159** |
| **Total liabilities and reserves and fund balances** | **19 596** | **19 639** |

[a] See note 2.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents share of the cash pool and comprises cash and term deposits of $25,001, short-term investments of $61,682 (fair value $61,719), long-term investments of $98,764 (fair value $98,714) and accrued interest receivable of $430. See note 10.

[d] See note 8.

The accompanying notes are an integral part of the financial statements.

## Statement XXXV

### United Nations Mission in the Central African Republic (MINURCA)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 15 April 1998 to 15 February 2000 as at 30 June 2013

(Thousands of United States dollars)

| | *Period* | | |
|---|---|---|---|
| | *15 April 1998 to 30 June 2012* | *1 July 2012 to 30 June 2013* | *1 July 2011 to 30 June 2012* |
| **Income** | | | |
| Assessed contributions[b] | 123 075 | – | – |
| Voluntary contributions | 4 527 | – | – |
| Interest income | 992 | – | 1 |
| Other/miscellaneous income | 765 | – | – |
| **Total income** | **129 359** | **–** | **1** |
| **Total expenditure** | **121 423** | **–** | **–** |
| **Excess (shortfall) of income over expenditure** | **7 936** | **–** | **1** |
| Prior-period adjustments | (166) | (1) | (1) |
| **Net excess (shortfall) of income over expenditure** | **7 770** | **(1)** | **–** |
| Cancellation of prior-period obligations | 10 237 | – | – |
| Credits returned to Member States | (6 284) | – | – |
| Reserves and fund balances, beginning of period | – | 11 723 | 11 723 |
| **Reserves and fund balances, end of period** | **11 723** | **11 722** | **11 723** |

## Statement XXXV (concluded)

## United Nations Mission in the Central African Republic (MINURCA)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2013

(Thousands of United States dollars)

| | *2013* | *2012* |
|---|---|---|
| **Assets** | | |
| Cash and term deposits | 35 | 45 |
| Cash pool[c] | 10 | 75 |
| Assessed contributions receivable from Member States[b] | 35 545 | 35 545 |
| **Total assets** | **35 590** | **35 665** |
| **Liabilities** | | |
| Accounts payable to Member States | 7 480 | 7 480 |
| Inter-fund balances payable | 118 | 192 |
| Due to United Nations Peacekeeping Reserve Fund | 12 820 | 12 820 |
| Due to United Nations Mission in Haiti | 3 200 | 3 200 |
| Due to United Nations Peace Forces | 250 | 250 |
| **Total liabilities** | **23 868** | **23 942** |
| **Reserves and fund balances** | | |
| Authorized retained surplus[a] | 6 236 | 6 236 |
| Cumulative surplus | 5 486 | 5 487 |
| **Total reserves and fund balances** | **11 722** | **11 723** |
| **Total liabilities and reserves and fund balances** | **35 590** | **35 665** |

[a] See note 2.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents share of the cash pool and comprises cash and term deposits of $1,442, short-term investments of $3,557 (fair value $3,559), long-term investments of $5,696 (fair value $5,693) and accrued interest receivable of $25. See note 12.

[d] See note 8.

The accompanying notes are an integral part of the financial statements.

## Statement XXXVI

### United Nations Observer Mission in Angola (MONUA) and United Nations Angola Verification Mission (UNAVEM)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 3 January 1989 to 26 February 1999 as at 30 June 2013

(Thousands of United States dollars)

| | *Period* | | |
|---|---|---|---|
| | *3 January 1989 to 30 June 2012* | *1 July 2012 to 30 June 2013* | *1 July 2011 to 30 June 2012* |
| **Income** | | | |
| Assessed contributions[b] | 1 267 792 | – | – |
| Interest income | 43 530 | 104 | 174 |
| Other/miscellaneous income | 31 545 | – | – |
| **Total income** | **1 342 867** | **104** | **174** |
| **Total expenditure** | **1 205 792** | **–** | **–** |
| **Excess (shortfall) of income over expenditure** | **137 075** | **104** | **174** |
| Prior-period adjustments[c] | (24 960) | (8 033) | (1) |
| **Net excess (shortfall) of income over expenditure** | **112 115** | **(7 929)** | **173** |
| Cancellation of prior-period obligations | 52 699 | – | – |
| Credits returned to Member States | (112 075) | – | – |
| Reserves and fund balances, beginning of period | – | 52 739 | 52 566 |
| **Reserves and fund balances, end of period** | **52 739** | **44 810** | **52 739** |

## Statement XXXVI (concluded)

### United Nations Observer Mission in Angola (MONUA) and United Nations Angola Verification Mission (UNAVEM)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2013

(Thousands of United States dollars)

| | *2013* | *2012* |
|---|---|---|
| **Assets** | | |
| Cash and term deposits | 46 | 1 |
| Cash pool[d] | 14 937 | 15 711 |
| Assessed contributions receivable from Member States[a] | 34 891 | 34 893 |
| Accounts receivable from Member States | – | 8 032 |
| Due from United Nations Supervision Mission in the Syrian Arab Republic | – | 3 000 |
| Other accounts receivable | 432 | 432 |
| **Total assets** | **50 306** | **62 069** |
| **Liabilities** | | |
| Contributions or payments received in advance | 3 | 9 330 |
| Accounts payable to Member States | 5 488 | – |
| Inter-fund balances payable | 5 | – |
| **Total liabilities** | **5 496** | **9 330** |
| **Reserves and fund balances** | | |
| Cumulative surplus | 44 810 | 52 739 |
| **Total reserves and fund balances** | **44 810** | **52 739** |
| **Total liabilities and reserves and fund balances** | **50 306** | **62 069** |

[a] See note 2.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents write-off of accounts receivable from Member States of $8,023,586 for sale of equipment and of $8,892 for other charges, and bank charges of $1,079.

[d] Represents share of the cash pool and comprises cash and term deposits of $2,009,151, short-term investments of $4,956,798 (fair value $4,959,843), long-term investments of $7,936,753 (fair value $7,932,728) and accrued interest receivable of $34,588. See note 10.

The accompanying notes are an integral part of the financial statements.

## Statement XXXVII

### United Nations Preventive Deployment Force (UNPREDEP)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 January 1996 to 15 October 1999 as at 30 June 2013

(Thousands of United States dollars)

| | *Period* | | |
|---|---|---|---|
| | *1 January 1996 to 30 June 2012* | *1 July 2012 to 30 June 2013* | *1 July 2011 to 30 June 2012* |
| **Income** | | | |
| Assessed contributions[b] | 166 563 | – | – |
| Voluntary contributions | 2 | – | – |
| Interest income | 22 711 | 57 | 116 |
| Other/miscellaneous income | 3 984 | – | – |
| **Total income** | **193 260** | **57** | **116** |
| **Total expenditure** | **152 276** | **–** | **–** |
| **Excess (shortfall) of income over expenditure** | **40 984** | **57** | **116** |
| Prior-period adjustments | (263) | (1) | (1) |
| **Net excess (shortfall) of income over expenditure** | **40 721** | **56** | **115** |
| Cancellation of prior-period obligations | 10 788 | – | – |
| Credits returned to Member States | (49 910) | – | – |
| Reserves and fund balances, beginning of period | – | 1 599 | 1 484 |
| **Reserves and fund balances, end of period** | **1 599** | **1 655** | **1 599** |

## Statement XXXVII (concluded)

## United Nations Preventive Deployment Force (UNPREDEP)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2013

(Thousands of United States dollars)

| | *2013* | *2012* |
|---|---|---|
| **Assets** | | |
| Cash and term deposits | 49 | – |
| Cash pool[c] | 6 592 | 9 710 |
| Assessed contributions receivable from Member States[a] | 1 236 | 1 238 |
| **Total assets** | **7 877** | **10 948** |
| **Liabilities** | | |
| Accounts payable to Member States | 6 217 | 9 349 |
| Inter-fund balance payable | 5 | – |
| **Total liabilities** | **6 222** | **9 349** |
| **Reserves and fund balances** | | |
| Cumulative surplus | 1 655 | 1 599 |
| **Total reserves and fund balances** | **1 655** | **1 599** |
| **Total liabilities and reserves and fund balances** | **7 877** | **10 948** |

[a] See note 2.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents share of the cash pool and comprises cash and term deposits of $886,652, short-term investments of $2,187,468 (fair value $2,188,811), long-term investments of $3,502,541 (fair value $3,500,765) and accrued interest receivable of $15,264. See note 10.

The accompanying notes are an integral part of the financial statements.

## Statement XXXVIII

### United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium (UNTAES) and United Nations Civilian Police Support Group (UNPSG)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 15 January 1996 to 30 November 1998 as at 30 June 2013

(Thousands of United States dollars)

| | *Period* | | |
|---|---|---|---|
| | *15 January 1996 to 30 June 2012* | *1 July 2012 to 30 June 2013* | *1 July 2011 to 30 June 2012* |
| **Income** | | | |
| Assessed contributions[b] | 517 546 | – | – |
| Voluntary contributions | 298 | – | – |
| Interest income | 33 956 | 51 | 121 |
| Other/miscellaneous income | 4 300 | – | – |
| **Total income** | **556 100** | **51** | **121** |
| **Total expenditure** | **461 345** | **–** | **–** |
| **Excess (shortfall) of income over expenditure** | **94 755** | **51** | **121** |
| Prior-period adjustments | (3 961) | (1) | (1) |
| **Net excess (shortfall) of income over expenditure** | **90 794** | **50** | **120** |
| Cancellation of prior-period obligations | 32 771 | – | – |
| Credits returned to Member States | (114 438) | – | – |
| Reserves and fund balances, beginning of period | – | 9 127 | 9 007 |
| **Reserves and fund balances, end of period** | **9 127** | **9 177** | **9 127** |

## Statement XXXVII (concluded)

### United Nations Transitional Administration for Eastern Slavonia, Baranja and Western Sirmium (UNTAES) and United Nations Civilian Police Support Group (UNPSG)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2013

(Thousands of United States dollars)

| | *2013* | *2012* |
|---|---|---|
| **Assets** | | |
| Cash and term deposits | 47 | – |
| Cash pool[c] | 5 346 | 9 200 |
| Assessed contributions receivable from Member States[b] | 8 720 | 8 725 |
| **Total assets** | **14 113** | **17 925** |
| **Liabilities** | | |
| Accounts payable to Member States | 4 931 | 8 798 |
| Inter-fund balances payable | 5 | – |
| **Total liabilities** | **4 936** | **8 798** |
| **Reserves and fund balances** | | |
| Cumulative surplus | 9 177 | 9 127 |
| **Total reserves and fund balances** | **9 177** | **9 127** |
| **Total liabilities and reserves and fund balances** | **14 113** | **17 925** |

[a] See note 2.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents share of the cash pool and comprises cash and term deposits of $719,053, short-term investments of $1,773,983 (fair value $1,775,072), long-term investments of $2,840,475 (fair value $2,839,035) and accrued interest receivable $12,379. See note 10.

The accompanying notes are an integral part of the financial statements.

## Statement XXXIX

### United Nations Observer Mission in Liberia (UNOMIL)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 22 September 1993 to 30 June 1998 as at 30 June 2013

(Thousands of United States dollars)

| | *Period* | | |
|---|---|---|---|
| | *22 September 1993 to 30 June 2012* | *1 July 2012 to 30 June 2013* | *1 July 2011 to 30 June 2012* |
| **Income** | | | |
| Assessed contributions[b] | 141 984 | – | – |
| Interest income | 6 319 | 18 | 41 |
| Other/miscellaneous income | 1 270 | – | – |
| **Total income** | **149 573** | **18** | **41** |
| **Total expenditure** | **97 401** | **–** | **–** |
| **Excess (shortfall) of income over expenditure** | **52 172** | **18** | **41** |
| Prior-period adjustments | (813) | (1) | (1) |
| **Net excess (shortfall) of income over expenditure** | **51 359** | **17** | **40** |
| Cancellation of prior-period obligations | 5 302 | – | – |
| Credits returned to Member States | (56 514) | – | – |
| Reserves and fund balances, beginning of period | – | 147 | 107 |
| **Reserves and fund balances, end of period** | **147** | **164** | **147** |

## Statement XXXIX (concluded)

## United Nations Observer Mission in Liberia (UNOMIL)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2013

(Thousands of United States dollars)

| | *2013* | *2012* |
|---|---|---|
| **Assets** | | |
| Cash and term deposits | 44 | 13 |
| Cash pool[c] | 1 800 | 3 132 |
| Assessed contributions receivable from Member States[b] | 3 | 4 |
| **Total assets** | **1 847** | **3 149** |
| **Liabilities** | | |
| Contributions or payments received in advance | – | 2 |
| Accounts payable to Member States | 1 681 | 2 999 |
| Inter-fund balances payable | 2 | 1 |
| **Total liabilities** | **1 683** | **3 002** |
| **Reserves and fund balances** | | |
| Cumulative surplus | 164 | 147 |
| **Total reserves and fund balances** | **164** | **147** |
| **Total liabilities and reserves and fund balances** | **1 847** | **3 149** |

[a] See note 2.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents share of the cash pool and comprises cash and term deposits of $242,054, short-term investments of $597,175 (fair value $597,542), long-term investments of $956,188 (fair value $955,703) and accrued interest receivable of $4,167. See note 10.

The accompanying notes are an integral part of the financial statements.

# Statement XL

## United Nations Peace Forces (UNPF)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 12 January 1992 to 30 June 1997 as at 30 June 2013

(Thousands of United States dollars)

| | *Period* | | |
|---|---|---|---|
| | *12 January 1992 to 30 June 2012* | *1 July 2012 to 30 June 2013* | *1 July 2011 to 30 June 2012* |
| **Income** | | | |
| Assessed contributions[b] | 5 082 587 | – | – |
| Voluntary contributions | 37 360 | – | – |
| Interest income | 80 506 | 416 | 691 |
| Other/miscellaneous income | 91 776 | – | – |
| **Total income** | **5 292 319** | **416** | **691** |
| **Total expenditure** | **4 867 418** | **–** | **–** |
| **Excess (shortfall) of income over expenditure** | **424 901** | **416** | **691** |
| Prior-period adjustments | (2 632) | (1) | (9) |
| **Net excess (shortfall) of income over expenditure** | **422 269** | **415** | **682** |
| Cancellation of prior-period obligations | 275 263 | – | – |
| Credits returned to Member States | (399 163) | – | – |
| Transfer to other funds | (118 003) | – | – |
| Reserves and fund balances, beginning of period | – | 180 366 | 179 684 |
| **Reserves and fund balances, end of period** | **180 366** | **180 781** | **180 366** |

## Statement XL (concluded)

### United Nations Peace Forces (UNPF)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2013

(Thousands of United States dollars)

| | *2013* | *2012* |
|---|---|---|
| **Assets** | | |
| Cash and term deposits | 49 | 37 |
| Cash pool[c] | 55 205 | 66 971 |
| Assessed contributions receivable from Member States[b] | 131 680 | 137 825 |
| Accounts receivable from Member States[d] | 127 380 | 127 380 |
| Due from United Nations Mission in the Central African Republic | 250 | 250 |
| Due from United Nations Mission for the Referendum in Western Sahara | 13 000 | 10 500 |
| Due from United Nations Interim Administration Mission in Kosovo | 28 000 | 23 000 |
| **Total assets** | **355 564** | **365 963** |
| **Liabilities** | | |
| Accounts payable to Member States | 47 391 | 58 210 |
| Inter-fund balance payable | 12 | 7 |
| Deferred credits[d] | 127 380 | 127 380 |
| **Total liabilities** | **174 783** | **185 597** |
| **Reserves and fund balances** | | |
| Cumulative surplus | 180 781 | 180 366 |
| **Total reserves and fund balances** | **180 781** | **180 366** |
| **Total liabilities and reserves and fund balances** | **355 564** | **365 963** |

[a] See note 2.

[b] Includes assessed contributions unpaid irrespective of collectability.

[c] Represents share of the cash pool and comprises cash and term deposits of $7,425,410, short-term investments of $18,319,311 (fair value $18,330,563), long-term investments of $29,332,613 (fair value $29,317,736) and accrued interest receivable of $127,832. See note 10.

[d] In accordance with General Assembly resolution 51/12 A, represents expenditures totalling $127,379,954 which are reimbursable by Member States as detailed in the report of the Secretary-General (A/54/803). The equivalent amount is also included in deferred credits.

The accompanying notes are an integral part of the financial statements.

## Statement XLI

### Military Observer Group of the United Nations Verification Mission in Guatemala (MINUGUA)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 15 February 1997 to 31 May 1997 as at 30 June 2013

(Thousands of United States dollars)

| | *Period* | | |
|---|---|---|---|
| | *15 February 1997 to 30 June 2012* | *1 July 2012 to 30 June 2013* | *1 July 2011 to 30 June 2012* |
| **Income** | | | |
| Assessed contributions[b] | 4 000 | – | – |
| Interest income | 48 | – | – |
| Other/miscellaneous income | 83 | – | – |
| **Total income** | **4 131** | **–** | **–** |
| **Total expenditure** | **3 946** | **–** | **–** |
| **Excess (shortfall) of income over expenditure** | **185** | **–** | **–** |
| Prior-period adjustments | (11) | – | – |
| **Net excess (shortfall) of income over expenditure** | **174** | **–** | **–** |
| Cancellation of prior-period obligations | 138 | – | – |
| Credits returned to Member States | (292) | – | – |
| Reserves and fund balances, beginning of period | – | 20 | 20 |
| **Reserves and fund balances, end of period** | **20** | **20** | **20** |

## Statement XLI (concluded)

### Military Observer Group of the United Nations Verification Mission in Guatemala (MINUGUA)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2013

(Thousands of United States dollars)

| | *2013* | *2012* |
|---|---|---|
| **Assets** | | |
| Assessed contributions receivable from Member States[a] | 144 | 145 |
| **Total assets** | **144** | **145** |
| **Liabilities** | | |
| Inter-fund balances payable | 124 | 125 |
| **Total liabilities** | **124** | **125** |
| **Reserves and fund balances** | | |
| Authorized retained surplus[b] | 18 | 18 |
| Cumulative surplus | 2 | 2 |
| **Total reserves and fund balances** | **20** | **20** |
| **Total liabilities and reserves and fund balances** | **144** | **145** |

[a] See note 2.
[b] Includes unpaid assessed contributions irrespective of collectability.
[c] See note 8.

The accompanying notes are an integral part of the financial statements.

## Statement XLII

### United Nations Mission in Haiti (UNMIH)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 23 September 1993 to 31 July 1996 as at 30 June 2013

(Thousands of United States dollars)

| | *Period* | | |
|---|---|---|---|
| | *23 September 1993 to 30 June 2012* | *1 July 2012 to 30 June 2013* | *1 July 2011 to 30 June 2012* |
| **Income** | | | |
| Assessed contributions[b] | 357 541 | – | – |
| Voluntary contributions | 1 | – | – |
| Interest income | 44 978 | 276 | 404 |
| Other/miscellaneous income | 3 058 | – | – |
| **Total income** | **405 578** | **276** | **404** |
| **Total expenditure** | **306 156** | **–** | **–** |
| **Excess (shortfall) of income over expenditure** | **99 422** | **276** | **404** |
| Prior-period adjustments | (1 852) | (2) | (1) |
| **Net excess (shortfall) of income over expenditure** | **97 570** | **274** | **403** |
| Cancellation of prior-period obligations | 34 801 | – | – |
| Credits returned to Member States | (85 683) | – | – |
| Transfer to other funds | (25 815) | – | – |
| Other adjustments to reserves and fund balances | 22 | – | – |
| Reserves and fund balances, beginning of period | – | 20 895 | 20 492 |
| **Reserves and fund balances, end of period** | **20 895** | **21 169** | **20 895** |

## Statement XLII (concluded)

## United Nations Mission in Haiti (UNMIH)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2013

(Thousands of United States dollars)

| | *2013* | *2012* |
|---|---|---|
| **Assets** | | |
| Cash and term deposits | 38 | 4 |
| Cash pool[c] | 42 798 | 37 963 |
| Assessed contributions receivable from Member States[a] | 13 | 14 |
| Accounts receivable from Member States | – | 1 |
| Due from United Nations Civilian Police Mission in Haiti | 7 366 | 7 366 |
| Due from United Nations Mission in the Central African Republic | 3 200 | 3 200 |
| Due from United Nations Mission in Kosovo | – | 8 500 |
| **Total assets** | **53 415** | **57 048** |
| **Liabilities** | | |
| Accounts payable to Member States | 32 241 | 36 153 |
| Inter-fund balance payable | 5 | – |
| **Total liabilities** | **32 246** | **36 153** |
| **Reserves and fund balances** | | |
| Cumulative surplus | 21 169 | 20 895 |
| **Total reserves and fund balances** | **21 169** | **20 895** |
| **Total liabilities and reserves and fund balances** | **53 415** | **57 048** |

[a] See note 2.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents share of the cash pool and comprises cash and term deposits of $5,756,612, short-term investments of $14,202,200 (fair value $14,210,924), long-term investments of $22,740,356 (fair value $22,728,822) and accrued interest receivable of $99,103. See note 10.

The accompanying notes are an integral part of the financial statements.

## Statement XLIII

### United Nations Assistance Mission for Rwanda (UNAMIR) and United Nations Observer Mission Uganda-Rwanda (UNOMUR)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 22 June 1993 to 19 April 1996 as at 30 June 2013

(Thousands of United States dollars)

| | *Period* | | |
|---|---|---|---|
| | *22 June 1993 to 30 June 2012* | *1 July 2012 to 30 June 2013* | *1 July 2011 to 30 June 2012* |
| **Income** | | | |
| Assessed contributions[b] | 512 318 | – | – |
| Voluntary contributions | 477 | – | – |
| Interest income | 26 414 | 109 | 202 |
| Other/miscellaneous income | 6 999 | – | – |
| **Total income** | **546 208** | **109** | **202** |
| **Total expenditure** | **435 657** | **–** | **–** |
| **Excess (shortfall) of income over expenditure** | **110 551** | **109** | **202** |
| Prior-period adjustments | (27 186) | (1) | (1) |
| **Net excess (shortfall) of income over expenditure** | **83 365** | **108** | **201** |
| Cancellation of prior-period obligations | 20 919 | – | – |
| Credits returned to Member States | (54 775) | – | – |
| Transfer to other funds | (38 068) | – | – |
| Reserves and fund balances, beginning of period | – | 11 441 | 11 240 |
| **Reserves and fund balances, end of period** | **11 441** | **11 549** | **11 441** |

## Statement XLIII (concluded)

### United Nations Assistance Mission for Rwanda (UNAMIR) and United Nations Observer Mission Uganda-Rwanda (UNOMUR)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2013

(Thousands of United States dollars)

| | *2013* | *2012* |
|---|---|---|
| **Assets** | | |
| Cash and term deposits | 44 | 6 |
| Cash pool[c] | 16 206 | 14 221 |
| Assessed contributions receivable from Member States[b] | 1 271 | 1 328 |
| Due from United Nations Mission for the Referendum in Western Sahara | – | 6 000 |
| **Total assets** | **17 521** | **21 555** |
| **Liabilities** | | |
| Accounts payable to Member States | 5 967 | 10 109 |
| Inter-fund balances payable | 5 | 5 |
| **Total liabilities** | **5 972** | **10 114** |
| **Reserves and fund balances** | | |
| Cumulative surplus | 11 549 | 11 441 |
| **Total reserves and fund balances** | **11 549** | **11 441** |
| **Total liabilities and reserves and fund balances** | **17 521** | **21 555** |

[a] In accordance with Security Council resolution 846 (1993), the accounts of UNAMIR and UNOMUR were consolidated with effect from 23 December 1993. See note 2.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents share of the cash pool and comprises cash and term deposits of $2,179,762, short-term investments of $5,377,714 (fair value $5,381,017), long-term investments of $8,610,718 (fair value $8,606,349) and accrued interest of $37,526. See note 10.

## Statement XLIV

### United Nations Observer Mission in El Salvador (ONUSAL)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 7 November 1989 to 31 May 1995 as at 30 June 2013

(Thousands of United Nations dollars)

| | *Period* | | |
|---|---|---|---|
| | *7 November 1989 to 30 June 2012* | *1 July 2012 to 30 June 2013* | *1 July 2011 to 30 June 2012* |
| **Income** | | | |
| Assessed contributions[b] | 238 987 | – | – |
| Voluntary contributions | 1 641 | – | – |
| Interest income | 5 692 | 13 | 32 |
| Other/miscellaneous income | 2 612 | – | – |
| **Total income** | **248 932** | **13** | **32** |
| **Total expenditure** | **199 484** | **–** | **–** |
| **Excess (shortfall) of income over expenditure** | **49 448** | **13** | **32** |
| Prior-period adjustments | (1 094) | (1) | (1) |
| **Net excess (shortfall) of income over expenditure** | **48 354** | **12** | **31** |
| Cancellation of prior-period obligations | 5 176 | – | – |
| Credits returned to Member States | (52 826) | – | – |
| Transfer to United Nations Peacekeeping Reserve Fund | (258) | – | – |
| Reserves and fund balances, beginning of period | – | 446 | 415 |
| **Reserves and fund balances, end of period** | **446** | **458** | **446** |

## Statement XLIV (concluded)

### United Nations Observer Mission in El Salvador (ONUSAL)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2013

(Thousands of United Nations dollars)

| | *2013* | *2012* |
|---|---|---|
| **Assets** | | |
| Cash and term deposits | 43 | 15 |
| Cash pool[c] | 1 467 | 2 339 |
| Assessed contributions receivable from Member States[b] | 251 | 312 |
| **Total assets** | **1 761** | **2 666** |
| **Liabilities** | | |
| Contributions or payments received in advance | 1 | 2 220 |
| Accounts payable to Member States | 1 300 | – |
| Inter-fund balances payable | 2 | – |
| **Total liabilities** | **1 303** | **2 220** |
| **Reserves and fund balances** | | |
| Cumulative surplus | 458 | 446 |
| **Total reserves and fund balances** | **458** | **446** |
| **Total liabilities and reserves and fund balances** | **1 761** | **2 666** |

[a] In accordance with General Assembly resolution 47/223, the operations of the United Nations Observer Group in Central America (ONUCA) have been incorporated into ONUSAL. See note 2.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents share of the cash pool and comprises cash and term deposits of $197,323, short-term investments of $486,818 (fair value $487,117), long-term investments of $779,487 (fair value $779,091) and accrued interest receivable of $3,397. See note 10.

The accompanying notes are an integral part of the financial statements.

## Statement XLV

### United Nations Operation in Mozambique (ONUMOZ)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 15 October 1992 to 31 March 1995 as at 30 June 2013

(Thousands of United Nations dollars)

| | *Period* | | |
|---|---|---|---|
| | *15 October 1992 to 30 June 2012* | *1 July 2012 to 30 June 2013* | *1 July 2011 to 30 June 2012* |
| **Income** | | | |
| Assessed contributions[b] | 561 098 | – | – |
| Interest income | 8 248 | 3 | 7 |
| Other/miscellaneous income | 4 334 | – | – |
| **Total income** | **573 680** | **3** | **7** |
| **Total expenditure** | **492 556** | **–** | **–** |
| **Excess (shortfall) of income over expenditure** | **81 124** | **3** | **7** |
| Prior-period adjustments | (9 752) | (1) | (1) |
| **Net excess (shortfall) of income over expenditure** | **71 372** | **2** | **6** |
| Cancellation of prior-period obligations | 24 501 | – | – |
| Credits returned to Member States | (79 139) | – | – |
| Reserves and fund balances, beginning of period | – | 16 734 | 16 728 |
| **Reserves and fund balances, end of period** | **16 734** | **16 736** | **16 734** |

## Statement XLV (concluded)

## United Nations Operation in Mozambique (ONUMOZ)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2013

(Thousands of United Nations dollars)

| | *2013* | *2012* |
|---|---|---|
| **Assets** | | |
| Cash and term deposits | 48 | 29 |
| Cash pool[c] | 332 | 539 |
| Assessed contributions receivable from Member States[b] | 16 682 | 16 703 |
| **Total assets** | **17 062** | **17 271** |
| **Liabilities** | | |
| Accounts payable to Member States | 325 | 537 |
| Inter-fund balances payable | 1 | – |
| **Total liabilities** | **326** | **537** |
| **Reserves and fund balances** | | |
| Cumulative surplus | 16 736 | 16 734 |
| **Total reserves and fund balances** | **16 736** | **16 734** |
| **Total liabilities and reserves and fund balances** | **17 062** | **17 271** |

[a] See note 2.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents share of the cash pool and comprises cash and term deposits of $44,637, short-term investments of $110,124 (fair value $110,192), long-term investments of $176,329 (fair value $176,240) and accrued interest receivable of $768. See note 10.

The accompanying notes are an integral part of the financial statements.

## Statement XLVI

### United Nations Operation in Somalia (UNOSOM)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 May 1992 to 28 February 1995 as at 30 June 2013

(Thousands of United Nations dollars)

| | *Period* | | |
|---|---|---|---|
| | *1 May 1992 to 30 June 2012* | *1 July 2012 to 30 June 2013* | *1 July 2011 to 30 June 2012* |
| **Income** | | | |
| Assessed contributions[b] | 1 738 202 | – | – |
| Interest income | 10 012 | 1 | 1 |
| Other/miscellaneous income | 7 076 | – | – |
| **Total income** | **1 755 290** | **1** | **1** |
| **Total expenditure** | **1 668 175** | **–** | **–** |
| **Excess (shortfall) of income over expenditure** | **87 115** | **1** | **1** |
| Prior-period adjustments | (9 705) | (1) | (18) |
| **Net excess (shortfall) of income over expenditure** | **77 410** | **–** | **(17)** |
| Cancellation of prior-period obligations | 48 789 | – | – |
| Credits returned to Member States | (83 930) | – | – |
| Transfer from other funds | 103 | – | – |
| Reserves and fund balances, beginning of period | – | 42 372 | 42 389 |
| **Reserves and fund balances, end of period** | **42 372** | **42 372** | **42 372** |

## Statement XLVI (concluded)

## United Nations Operation in Somalia (UNOSOM)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2013

(Thousands of United Nations dollars)

| | *2013* | *2012* |
|---|---|---|
| **Assets** | | |
| Cash and term deposits | 26 | 41 |
| Cash pool[c] | 83 | 82 |
| Assessed contributions receivable from Member States[b] | 57 810 | 57 810 |
| Inter-fund balances receivable | 13 | – |
| **Total assets** | **57 932** | **57 933** |
| **Liabilities** | | |
| Contributions or payments received in advance | – | 1 |
| Accounts payable to Member States | 15 560 | 15 560 |
| **Total liabilities** | **15 560** | **15 561** |
| **Reserves and fund balances** | | |
| Authorized retained surplus[d] | 37 563 | 37 563 |
| Cumulative surplus | 4 809 | 4 809 |
| **Total reserves and fund balances** | **42 372** | **42 372** |
| **Total liabilities and reserves and fund balances** | **57 932** | **57 933** |

[a] See note 2.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents share of the cash pool and comprises cash and term deposits of $11,174, short-term investments of $27,567 (fair value $27,584), long-term investments of $44,140 (fair value $44,117) and accrued interest receivable of $192. See note 12.

[d] See note 8.

The accompanying notes are an integral part of the financial statements.

## Statement XLVII

### United Nations Military Liaison Team in Cambodia (UNMLT)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 15 November 1993 to 15 November 1994 as at 30 June 2013

(Thousands of United Nations dollars)

| | *Period* | | |
|---|---|---|---|
| | *15 November 1993 to 30 June 2012* | *1 July 2012 to 30 June 2013* | *1 July 2011 to 30 June 2012* |
| **Income** | | | |
| Assessed contributions[b] | 910 | – | – |
| Interest income | 148 | – | 1 |
| Other/miscellaneous income | 91 | – | – |
| **Total income** | **1 149** | **–** | **1** |
| **Total expenditure** | **587** | **–** | **–** |
| **Excess (shortfall) of income over expenditure** | **562** | **–** | **1** |
| Prior-period adjustments | (16) | (1) | (1) |
| **Net excess (shortfall) of income over expenditure** | **546** | **(1)** | **–** |
| Cancellation of prior-period obligations | 5 | – | – |
| Credits returned to Member States | (547) | – | – |
| Reserves and fund balances, beginning of period | – | 4 | 4 |
| **Reserves and fund balances, end of period** | **4** | **3** | **4** |

## Statement XLVII (concluded)

## United Nations Military Liaison Team in Cambodia (UNMLT)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2013

(Thousands of United Nations dollars)

| | *2013* | *2012* |
|---|---|---|
| **Assets** | | |
| Cash and term deposits | 29 | 18 |
| Cash pool[c] | 2 | 82 |
| **Total assets** | **31** | **100** |
| **Liabilities** | | |
| Accounts payable to Member States | 6 | 95 |
| Inter-fund balances payable | 22 | 1 |
| **Total liabilities** | **28** | **96** |
| **Reserves and fund balances** | | |
| Cumulative surplus | 3 | 4 |
| **Total reserves and fund balances** | **3** | **4** |
| **Total liabilities and reserves and fund balances** | **31** | **100** |

[a] See note 2.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents share of the cash pool and comprises cash and term deposits of $335, short-term investments of $825 (fair value $826), long-term investments of $1,321 (fair value $1,321) and accrued interest receivable of $6. See note 10.

The accompanying notes are an integral part of the financial statements.

## Statement XLVIII

### United Nations Transitional Authority in Cambodia (UNTAC)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 November 1991 to 31 March 1994 as at 30 June 2013

(Thousands of United Nations dollars)

| | *Period* | | |
|---|---|---|---|
| | *1 November 1991 to 30 June 2012* | *1 July 2012 to 30 June 2013* | *1 July 2011 to 30 June 2012* |
| **Income** | | | |
| Assessed contributions[b] | 1 599 916 | – | – |
| Voluntary contributions | 9 493 | – | – |
| Interest income | 7 602 | – | – |
| Other/miscellaneous income | 6 601 | 14 | 45 |
| **Total income** | **1 623 612** | **14** | **45** |
| **Total expenditure** | **1 640 831** | **–** | **–** |
| **Excess (shortfall) of income over expenditure** | **(17 219)** | **14** | **45** |
| Prior-period adjustments | (2 079) | (1) | (1) |
| **Net excess (shortfall) of income over expenditure** | **(19 298)** | **13** | **44** |
| Cancellation of prior-period obligations | 28 435 | – | – |
| Credits returned to Member States | (8 743) | – | – |
| Reserves and fund balances, beginning of period | – | 394 | 350 |
| **Reserves and fund balances, end of period** | **394** | **407** | **394** |

## Statement XLVIII (concluded)

## United Nations Transitional Authority in Cambodia (UNTAC)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2013

(Thousands of United Nations dollars)

| | *2013* | *2012* |
|---|---|---|
| **Assets** | | |
| Cash and term deposits | 42 | 35 |
| Cash pool[c] | 7 | 7 |
| Assessed contributions receivable from Member States[b] | 40 445 | 40 453 |
| **Total assets** | **40 494** | **40 495** |
| **Liabilities** | | |
| Accounts payable to Member States | 40 087 | 40 101 |
| **Total liabilities** | **40 087** | **40 101** |
| **Reserves and fund balances** | | |
| Authorized retained surplus[d] | 818 | 818 |
| Cumulative surplus (deficit) | (411) | (424) |
| **Total reserves and fund balances** | **407** | **394** |
| **Total liabilities and reserves and fund balances** | **40 494** | **40 495** |

[a] The special account of the United Nations Mission in Cambodia (UNAMIC) has been consolidated into the special account for the United Nations Transitional Authority in Cambodia (UNTAC). See note 2.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents share of the cash pool and comprises cash and term deposits of $892, short-term investments of $2,200 (fair value $2,202), long-term investments of $3,523 (fair value $3,522) and accrued interest receivable of $15. See note 10.

[d] See note 8.

The accompanying notes are an integral part of the financial statements.

# Statement XLIX

## United Nations Transition Assistance Group (UNTAG)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 1 April 1988 to 30 June 1991 as at 30 June 2013

(Thousands of United Nations dollars)

| | *Period* | | |
|---|---|---|---|
| | *1 April 1988 to 30 June 2012* | *1 July 2012 to 30 June 2013* | *1 July 2011 to 30 June 2012* |
| **Income** | | | |
| Assessed contributions[b] | 416 162 | – | – |
| Voluntary contributions | 23 736 | – | – |
| Interest income | 50 946 | 20 | 49 |
| Other/miscellaneous income | 13 387 | – | – |
| **Total income** | **504 231** | **20** | **49** |
| **Total expenditure** | **374 185** | **–** | **–** |
| **Excess (shortfall) of income over expenditure** | **130 046** | **20** | **49** |
| Prior-period adjustments | (589) | (1) | (1) |
| **Net excess (shortfall) of income over expenditure** | **129 457** | **19** | **48** |
| Cancellation of prior-period obligations | 32 016 | – | – |
| Credits returned to Member States | (111 921) | – | – |
| Transfer to United Nations Peacekeeping Reserve Fund | (49 243) | – | – |
| Reserves and fund balances, beginning of period | – | 309 | 261 |
| **Reserves and fund balances, end of period** | **309** | **328** | **309** |

## Statement XLIX (concluded)

## United Nations Transition Assistance Group (UNTAG)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2013

(Thousands of United States dollars)

| | *2013* | *2012* |
|---|---|---|
| **Assets** | | |
| Cash and term deposits | 49 | 1 |
| Cash pool[c] | 2 377 | 3 522 |
| Assessed contributions receivable from Member States[b] | 8 | 15 |
| **Total assets** | **2 434** | **3 538** |
| **Liabilities** | | |
| Accounts payable to Member States | 2 104 | 3 229 |
| Inter-fund balances payable | 2 | – |
| **Total liabilities** | **2 106** | **3 229** |
| **Reserves and fund balances** | | |
| Cumulative surplus | 328 | 309 |
| **Total reserves and fund balances** | **328** | **309** |
| **Total liabilities and reserves and fund balances** | **2 434** | **3 538** |

[a] See note 2.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents share of the cash pool and comprises cash and term deposits of $319,711, short-term investments of $788,761 (fair value $789,246), long-term investments of $1,262,953 (fair value $1,262,313) and accrued interest receivable of $5,504. See note 10.

The accompanying notes are an integral part of the financial statements.

## Statement L

### United Nations Iran-Iraq Military Observer Group (UNIIMOG)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 9 August 1988 to 31 March 1991 as at 30 June 2013

(Thousands of United States dollars)

| | *Period* | | |
|---|---|---|---|
| | *9 August 1988 to 30 June 2012* | *1 July 2012 to 30 June 2013* | *1 July 2011 to 30 June 2012* |
| **Income** | | | |
| Assessed contributions[b] | 199 113 | – | – |
| Voluntary contributions | 14 715 | – | – |
| Interest income | 13 784 | 16 | 40 |
| Other/miscellaneous income | 12 054 | – | – |
| **Total income** | **239 666** | **16** | **40** |
| **Total expenditure** | **177 895** | **–** | **–** |
| **Excess (shortfall) of income over expenditure** | **61 771** | **16** | **40** |
| Prior-period adjustments | 217 | (1) | (1) |
| **Net excess (shortfall) of income over expenditure** | **61 988** | **15** | **39** |
| Cancellation of prior-period obligations | 4 997 | – | – |
| Credits returned to Member States[c] | (48 685) | – | – |
| Transfer to United Nations Peacekeeping Reserve Fund | (18 156) | – | – |
| Reserves and fund balances, beginning of period | – | 144 | 105 |
| **Reserves and fund balances, end of period** | **144** | **159** | **144** |

## Statement L (concluded)

## United Nations Iran-Iraq Military Observer Group (UNIIMOG)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2013

(Thousands of United States dollars)

| | *2013* | *2012* |
|---|---|---|
| **Assets** | | |
| Cash and term deposits | 43 | 11 |
| Cash pool[c] | 1 853 | 2 870 |
| Assessed contributions receivable from Member States[b] | 9 | 10 |
| **Total assets** | **1 905** | **2 891** |
| **Liabilities** | | |
| Accounts payable to Member States | 1 744 | 2 747 |
| Inter-fund balances payable | 2 | – |
| **Total liabilities** | **1 746** | **2 747** |
| Cumulative surplus | 159 | 144 |
| **Total reserves and fund balances** | **159** | **144** |
| **Total liabilities and reserves and fund balances** | **1 905** | **2 891** |

[a] See note 2.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents share of the cash pool and comprises cash and term deposits of $249,224, short-term investments of $614,863 (fair value $615,240), long-term investments of $984,509 (fair value $984,010), and accrued interest receivable of $4,291. See note 12.

The accompanying notes are an integral part of the financial statements.

## Statement LI

## Special Account for the United Nations Emergency Force (UNEF) 1956[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 5 November 1956 to 30 June 1967 as at 30 June 2013

(Thousands of United States dollars)

| | *Period* | | |
|---|---|---|---|
| | *5 November 1956 to 30 June 2012* | *1 July 2012 to 30 June 2013* | *1 July 2011 to 30 June 2012* |
| **Income** | | | |
| Assessed contributions[b] | 166 375 | – | – |
| Voluntary contributions | 28 086 | – | – |
| Proceeds from sale of United Nations bonds | 19 207 | – | – |
| Appropriated from United Nations Special Account | 3 911 | – | – |
| Miscellaneous, and savings in liquidating obligations and adjustments[c] | 3 090 | (429) | 2 294 |
| **Total income** | **220 669** | **(429)** | **2 294** |
| **Total expenditure** | **215 540** | **–** | **–** |
| **Net excess (shortfall) of income over expenditure** | **5 129** | **(429)** | **2 294** |
| Reserves and fund balances, beginning of period | – | 5 129 | 2 835 |
| **Reserves and fund balances, end of period** | **5 129** | **4 700** | **5 129** |

## Statement LI (concluded)

## Special Account for the United Nations Emergency Force (UNEF) 1956

Statement of assets, liabilities and reserves and fund balances as at 30 June 2013

(Thousands of United States dollars)

| | *2013* | *2012* |
|---|---|---|
| **Assets** | | |
| Unpaid assessed contributions[a] | 42 627 | 42 627 |
| Special account for unpaid assessed contributions pursuant to General Assembly resolution 3049 C (XXVII) | 5 275 | 5 275 |
| Excess of authorized expenditures over assessments and applied voluntary contributions | 876 | 876 |
| Inter-fund balances receivable | 81 | 81 |
| **Total assets** | **48 859** | **48 859** |
| **Liabilities** | | |
| Accounts payable to Member States | 22 616 | 22 187 |
| Member States' credits for staff assessment income not required to meet the cost of income tax refunds (non-United States share) | 465 | 465 |
| Special account for voluntary contributions to finance unassessed appropriations — to the credit of contributing Member States | 614 | 614 |
| Assessed on economically developed countries to meet reserve requirements[d] | 10 415 | 10 415 |
| Due to United Nations Special Account | 1 932 | 1 932 |
| Due to United Nations Bond Account | 8 117 | 8 117 |
| **Total liabilities** | **44 159** | **43 730** |
| **Reserves and fund balances** | | |
| Cumulative surplus | 4 700 | 5 129 |
| **Total reserves and fund balances** | **4 700** | **5 129** |
| **Total liabilities and reserves and fund balances** | **48 859** | **48 859** |

[a] See notes 2 and 3.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents loss on exchange from the revaluation of accounts payable expressed in local currency.

[d] For 1965, $3,550,000 pursuant to section II of General Assembly resolution 2115 (XX); for 1966, $3,550,000 pursuant to section III of the resolution; for 1967, $3,315,000 pursuant to resolution 2194 B (XXI).

The accompanying notes are an integral part of the financial statements.

## Statement LII

### Ad Hoc Account for the United Nations Operation in the Congo (ONUC)[a]

Statement of income and expenditure and changes in reserves and fund balances for the period from 14 July 1960 to 30 June 1964 as at 30 June 2013

(Thousands of United States dollars)

| | *Period* | | |
|---|---|---|---|
| | *14 July 1960 to 30 June 2012* | *1 July 2012 to 30 June 2013* | *1 July 2011 to 30 June 2012* |
| **Income** | | | |
| Assessed contributions[b] | 241 549 | – | – |
| Voluntary contributions | 36 193 | – | – |
| Proceeds from the sale of United Nations bonds | 110 726 | – | – |
| Investment income | 89 | – | – |
| Miscellaneous, and savings in liquidating obligations and adjustments[c] | 45 503 | (14) | 207 |
| **Total income** | **434 060** | **(14)** | **207** |
| **Total expenditure** | **397 437** | **–** | **–** |
| **Net excess (shortfall) of income over expenditure** | **36 623** | **(14)** | **207** |
| Reserves and fund balances, beginning of period | – | 36 623 | 36 416 |
| **Reserves and fund balances, end of period** | **36 623** | **36 609** | **36 623** |

## Statement LII (concluded)

## Ad Hoc Account for the United Nations Operation in the Congo (ONUC)

Statement of assets, liabilities and reserves and fund balances as at 30 June 2013

(Thousands of United States dollars)

| | *2013* | *2012* |
|---|---|---|
| **Assets** | | |
| Unpaid assessed contributions[b] | 73 892 | 73 892 |
| Special account for unpaid assessed contributions pursuant to General Assembly resolution 3049 C (XXVII) | 6 687 | 6 687 |
| Excess of authorized expenditures over assessments and applied voluntary contributions[d] | 1 973 | 1 973 |
| Inter-fund balances receivable | 914 | 914 |
| **Total assets** | **83 466** | **83 466** |
| **Liabilities** | | |
| Accounts payable to Member States | 7 114 | 7 100 |
| Member States' credits for staff assessment income not required to meet the cost of income tax refunds (non-United States share) | 855 | 855 |
| Special account for voluntary contributions to finance unassessed appropriations — to the credit of contributing Member States | 1 560 | 1 560 |
| Due to United Nations Special Account | 1 397 | 1 397 |
| Due to United Nations Bond Account | 35 931 | 35 931 |
| **Total liabilities** | **46 857** | **46 843** |
| **Reserves and fund balances** | | |
| Cumulative surplus | 36 609 | 36 623 |
| **Total reserves and fund balances** | **36 609** | **36 623** |
| **Total liabilities and reserves and fund balances** | **83 466** | **83 466** |

[a] See notes 2 and 3.

[b] Includes unpaid assessed contributions irrespective of collectability.

[c] Represents loss on exchange from the revaluation of accounts payable expressed in local currency.

[d] For 1961, $268,455; for the second half of 1963, $1,118,712; for the first half of 1964, $585,899.

The accompanying notes are an integral part of the financial statements.

## Schedule 1

### United Nations peacekeeping operations

Summary of expenditure for active peacekeeping operations for the period from 1 July 2012 to 30 June 2013 as at 30 June 2013

(Thousands of United States dollars)

| | | *Expenditure* | | | | | | |
|---|---|---|---|---|---|---|---|---|
| *Mission* | *Appropriation* | *Military and police personnel* | *Civilian personnel* | *Operational requirements* | *Prorated costs of UNLB and support account* | *Voluntary contributions (budgeted)* | *Total expenditure* | *Unencumbered balance* |
| UNFICYP | 58 498 | 22 583 | 14 466 | 17 045 | 2 392 | 999 | 57 485 | 1 013 |
| UNDOF | 55 494 | 22 547 | 13 304 | 17 639 | 1 999 | – | 55 489 | 5 |
| UNIFIL | 546 903 | 280 376 | 105 509 | 138 118 | 22 893 | – | 546 895 | 7 |
| MINURSO | 63 844 | 6 564 | 22 901 | 27 016 | 2 544 | 2 461 | 61 486 | 2 358 |
| UNMIK | 49 022 | 564 | 34 927 | 9 219 | 2 059 | – | 46 769 | 2 253 |
| MONUSCO | 1 406 224 | 522 728 | 312 374 | 507 686 | 58 685 | 2 044 | 1 403 517 | 2 707 |
| UNMIL | 518 139 | 230 097 | 126 428 | 139 875 | 21 682 | 53 | 518 135 | 5 |
| UNOCI | 600 151 | 288 986 | 116 151 | 168 245 | 25 134 | – | 598 516 | 1 635 |
| MINUSTAH | 676 707 | 302 403 | 140 089 | 186 755 | 28 313 | – | 657 560 | 19 147 |
| UNMIT | 108 388 | 20 832 | 58 996 | 21 775 | 6 783 | – | 108 386 | 2 |
| UNAMID | 1 511 892 | 666 814 | 294 481 | 454 427 | 63 318 | – | 1 479 040 | 32 852 |
| UNSOA | 455 982 | 93 301 | 43 073 | 276 197 | 19 077 | – | 431 648 | 24 334 |
| UNISFA | 269 197 | 104 351 | 20 048 | 133 447 | 11 265 | – | 269 111 | 86 |
| UNMISS | 876 161 | 213 619 | 223 231 | 401 597 | 36 671 | – | 875 118 | 1 043 |
| UNSMIS | 8 227 | 1 262 | 2 053 | 3 215 | – | – | 6 530 | 1 697 |
| MINUSMA | 83 690 | 120 | 661 | 81 195 | – | – | 81 976 | 1 714 |
| **Subtotal** | **7 288 519** | **2 777 147** | **1 528 692** | **2 583 4 0** | **302 814** | **5 557** | **7 197 661** | **90 858** |
| UNLB — strategic deployment stock replenishment | 95 411[a] | – | – | 24 515 | – | – | 24 515 | 70 896 |
| **Total** | **7 383 930** | **2 777 147** | **1 528 692** | **2 607 965** | **302 814** | **5 557** | **7 222 176**[b] | **161 754** |

(Footnotes on following page)

(Footnotes to Schedule 1)

[a] Appropriations do not apply to strategic deployment stock activities. Instead, funding for strategic deployment stocks is based on current period transfers to peacekeeping and political missions and other offices of $46,263,581 and fund balances brought forward from the preceding period of $49,148,052.

[b]

| | (Thousands of United States dollars) |
|---|---|
| Total expenditure per schedule 1 | 7 222 176 |
| Less: prorated costs of support account and UNLB per schedule 1 | (302 814) |
| Less: strategic deployment stock replenishments recorded in peacekeeping missions and UNLB | (44 523) |
| Add: actual costs of support account UNLB per schedules 18 and 19 | 398 308 |
| Add: expenditure of Peacekeeping Reserve Fund per statement XX | 1 |
| Total expenditure per statement I | 7 273 147 |

## Schedule 2

## United Nations Peacekeeping Force in Cyprus (UNFICYP)

Expenditure for the period from 1 July 2012 to 30 June 2013 as at 30 June 2013

(Thousands of United States dollars)

| | *Appropriation* | | | *Expenditure* | | | |
|---|---|---|---|---|---|---|---|
| | *Original distribution*[a] *(1)* | *Redeployment (2)* | *Revised distribution (3)* | *Disbursements (4)* | *Unliquidated obligations (5)* | *Total expenditure (6)* | *Balance (3)-(6)* |
| Military and police personnel | 23 243 | (528) | 22 715 | 21 382 | 1 201 | 22 583 | 132 |
| Civilian personnel | 14 224 | 260 | 14 484 | 14 463 | 3 | 14 466 | 18 |
| Operational requirements | 17 109 | 268 | 17 377 | 14 651 | 2 394 | 17 045 | 332 |
| **Subtotal** | **54 576** | **–** | **54 576** | **50 496** | **3 598** | **54 094** | **482** |
| Prorated costs | | | | | | | |
| United Nations Logistics Base | 124 | – | 124 | 124 | – | 124 | – |
| Support account for peacekeeping operations | 2 268 | – | 2 268 | 2 268 | – | 2 268 | – |
| **Subtotal** | **2 392** | **–** | **2 392** | **2 392** | **–** | **2 392** | **–** |
| Voluntary contributions in kind (budgeted) | 1 530 | – | 1 530 | 999 | – | 999 | 531 |
| **Total** | **58 498** | **–** | **58 498** | **53 887** | **3 598** | **57 485** | **1 013** |

[a] In accordance with General Assembly resolution 66/268.

## Schedule 3

## United Nations Disengagement Observer Force (UNDOF)

Expenditure for the period from 1 July 2012 to 30 June 2013 as at 30 June 2013

(Thousands of United States dollars)

| | *Appropriation* | | | *Expenditure* | | | |
|---|---|---|---|---|---|---|---|
| | *Original distribution*[a] *(1)* | *Redeployment (2)* | *Revised distribution (3)* | *Disbursements (4)* | *Unliquidated obligations (5)* | *Total expenditure (6)* | *Balance (3)-(6)* |
| Military and police personnel | 22 796 | (247) | 22 549 | 21 571 | 976 | 22 547 | 2 |
| Civilian personnel | 13 537 | (230) | 13 307 | 13 236 | 68 | 13 304 | 3 |
| Operational requirements | 17 162 | 477 | 17 639 | 8 287 | 9 352 | 17 639 | – |
| **Subtotal** | **53 495** | **–** | **53 495** | **43 094** | **10 396** | **53 490** | **5** |
| Prorated costs | | | | | | | |
| United Nations Logistics Base | 104 | – | 104 | 104 | – | 104 | – |
| Support account for peacekeeping operations | 1 895 | – | 1 895 | 1 895 | – | 1 895 | – |
| **Subtotal** | **1 999** | **–** | **1 999** | **1 999** | **–** | **1 999** | **–** |
| **Total**[b] | **55 494** | **–** | **55 494** | **45 093** | **10 396** | **55 489** | **5** |

[a] $47,990,600 in accordance with General Assembly resolution 66/276 and $7,503,200 in accordance with General Assembly resolution 67/278.

[b] In addition, voluntary contributions in kind of $709,180 were received from Japan for engineering equipment, for which budgetary provisions have not been made.

## Schedule 4

## United Nations Interim Force in Lebanon (UNIFIL)

Expenditure for the period from 1 July 2012 to 30 June 2013 as at 30 June 2013

(Thousands of United States dollars)

| | *Appropriation* | | | *Expenditure* | | | |
|---|---|---|---|---|---|---|---|
| | *Original distribution*[a] *(1)* | *Redeployment (2)* | *Revised distribution (3)* | *Disbursements (4)* | *Unliquidated obligations (5)* | *Total expenditure (6)* | *Balance (3-6)* |
| Military and police personnel | 291 948 | (11 567) | 280 381 | 263 007 | 17 369 | 280 376 | 5 |
| Civilian personnel | 101 552 | 3 959 | 105 511 | 105 509 | – | 105 509 | 2 |
| Operational requirements | 130 511 | 7 607 | 138 118 | 125 253 | 12 864 | 138 118 | – |
| **Subtotal** | **524 010** | **–** | **524 010** | **493 769** | **30 233** | **524 003** | **7** |
| Prorated costs | | | | | | | |
| United Nations Logistics Base | 1 185 | – | 1 185 | 1 185 | – | 1 185 | – |
| Support account for peacekeeping operations | 21 708 | – | 21 708 | 21 708 | – | 21 708 | – |
| **Subtotal** | **22 893** | **–** | **22 893** | **22 893** | **–** | **22 893** | **–** |
| **Total** | **546 903** | **–** | **546 903** | **516 662** | **30 233** | **546 895** | **7** |

[a] In accordance with General Assembly resolution 66/277.

## Schedule 5

## United Nations Mission for the Referendum in Western Sahara (MINURSO)

Expenditure for the period from 1 July 2012 to 30 June 2013 as at 30 June 2013

(Thousands of United States dollars)

| | *Appropriation* | | | *Expenditure* | | | |
|---|---|---|---|---|---|---|---|
| | *Original distribution*[a] *(1)* | *Redeployment (2)* | *Revised distribution (3)* | *Disbursements (4)* | *Unliquidated obligations (5)* | *Total expenditure (6)* | *Balance (3)-(6)* |
| Military and police personnel | 6 529 | 329 | 6 858 | 5 938 | 626 | 6 564 | 294 |
| Civilian personnel | 24 374 | (508) | 23 866 | 22 849 | 52 | 22 901 | 965 |
| Operational requirements | 27 350 | 179 | 27 529 | 24 454 | 2 562 | 27 016 | 513 |
| **Subtotal** | **58 253** | **–** | **58 253** | **53 241** | **3 240** | **56 481** | **1 772** |
| Prorated costs | | | | | | | |
| United Nations Logistics Base | 132 | – | 132 | 132 | – | 132 | – |
| Support account for peacekeeping operations | 2 412 | – | 2 412 | 2 412 | – | 2 412 | – |
| **Subtotal** | **2 544** | **–** | **2 544** | **2 544** | **–** | **2 544** | **–** |
| Voluntary contributions in kind (budgeted) | 3 047 | – | 3 047 | 2 461 | – | 2 461 | 586 |
| **Total** | **63 844** | **–** | **63 844** | **58 246** | **3 240** | **61 486** | **2 358** |

[a] In accordance with General Assembly resolution 66/278.

## Schedule 6

## United Nations Interim Administration Mission in Kosovo (UNMIK)

Expenditure for the period from 1 July 2012 to 30 June 2013 as at 30 June 2013

(Thousands of United States dollars)

| | *Appropriation* | | | *Expenditure* | | | |
|---|---|---|---|---|---|---|---|
| | *Original distribution*[a] *(1)* | *Redeployment (2)* | *Revised distribution (3)* | *Disbursements (4)* | *Unliquidated obligations (5)* | *Total expenditure (6)* | *Balance (3)-(6)* |
| Military and police personnel | 740 | (80) | 660 | 541 | 23 | 564 | 97 |
| Civilian personnel | 37 326 | (574) | 36 752 | 34 705 | 222 | 34 927 | 1 825 |
| Operational requirements | 8 897 | 654 | 9 551 | 7 106 | 2 113 | 9 219 | 332 |
| **Subtotal** | **46 963** | **–** | **46 963** | **42 352** | **2 358** | **44 710** | **2 253** |
| Prorated costs | | | | | | | |
| United Nations Logistics Base | 107 | – | 107 | 107 | – | 107 | – |
| Support account for peacekeeping operations | 1 953 | – | 1 953 | 1 953 | – | 1 953 | – |
| **Subtotal** | **2 059** | **–** | **2 059** | **2 059** | **–** | **2 059** | **–** |
| **Total** | **49 022** | **–** | **49 022** | **44 411** | **2 358** | **46 769** | **2 253** |

[a] In accordance with General Assembly resolution 66/274.

## Schedule 7

## United Nations Organization Stabilization Mission in the Democratic Republic of the Congo (MONUSCO)

Expenditure for the period from 1 July 2012 to 30 June 2013 as at 30 June 2013

(Thousands of United States dollars)

| | *Appropriation* | | | *Expenditure* | | | |
|---|---|---|---|---|---|---|---|
| | *Original distribution*[a] *(1)* | *Redeployment (2)* | *Revised distribution (3)* | *Disbursements (4)* | *Unliquidated obligations (5)* | *Total expenditure (6)* | *Balance (3)-(6)* |
| Military and police personnel | 513 640 | 9 349 | 522 989 | 484 536 | 38 192 | 522 728 | 261 |
| Civilian personnel | 312 365 | 929 | 313 294 | 310 351 | 2 023 | 312 374 | 920 |
| Operational requirements | 517 588 | (10 278) | 507 310 | 420 846 | 86 840 | 507 686 | (376) |
| **Subtotal** | **1 343 593** | **–** | **1 343 593** | **1 215 733** | **127 055** | **1 342 788** | **805** |
| Prorated costs | | | | | | | |
| United Nations Logistics Base | 3 038 | – | 3 038 | 3 038 | – | 3 038 | – |
| Support account for peacekeeping operations | 55 647 | – | 55 647 | 55 647 | – | 55 647 | – |
| **Subtotal** | **58 685** | **–** | **58 685** | **58 685** | **–** | **58 685** | **–** |
| Voluntary contributions in kind (budgeted) | 3 946 | – | 3 946 | 2 044 | – | 2 044 | 1 902 |
| **Total** | **1 406 224** | **–** | **1 406 224** | **1 276 462** | **127 055** | **1 403 517** | **2 707** |

[a] In accordance with General Assembly resolution 66/269.

## Schedule 8

## United Nations Mission in Liberia (UNMIL)

Expenditure for the period from 1 July 2012 to 30 June 2013 as at 30 June 2013

(Thousands of United States dollars)

| | *Appropriation* | | | *Expenditure* | | | |
|---|---|---|---|---|---|---|---|
| | *Original distribution*[a] *(1)* | *Redeployment (2)* | *Revised distribution (3)* | *Disbursements (4)* | *Unliquidated obligations (5)* | *Total expenditure (6)* | *Balance (3)-(6)* |
| Military and police personnel | 231 888 | (1 788) | 230 100 | 216 289 | 13 808 | 230 097 | 3 |
| Civilian personnel | 120 416 | 6 012 | 126 428 | 125 755 | 673 | 126 428 | – |
| Operational requirements | 144 101 | (4 224) | 139 877 | 120 593 | 19 281 | 139 875 | 2 |
| **Subtotal** | **496 405** | **–** | **496 405** | **462 638** | **33 762** | **496 400** | **5** |
| Prorated costs | | | | | | | |
| United Nations Logistics Base | 1 123 | – | 1 123 | 1 123 | – | 1 123 | – |
| Support account for peacekeeping operations | 20 559 | – | 20 559 | 20 559 | – | 20 559 | – |
| **Subtotal** | **21 682** | **–** | **21 682** | **21 682** | **–** | **21 682** | **–** |
| Voluntary contributions in kind (budgeted) | 53 | – | 53 | 53 | – | 53 | – |
| **Total** | **518 139** | **–** | **518 139** | **484 372** | **33 762** | **518 135** | **5** |

[a] In accordance with General Assembly resolution 66/275.

## Schedule 9

## United Nations Operation in Côte d'Ivoire (UNOCI)

Expenditure for the period from 1 July 2012 to 30 June 2013 as at 30 June 2013

(Thousands of United States dollars)

| | *Appropriation* | | | *Expenditure* | | | |
|---|---|---|---|---|---|---|---|
| | *Original distribution*[a] *(1)* | *Redeployment (2)* | *Revised distribution (3)* | *Disbursements (4)* | *Unliquidated obligations (5)* | *Total expenditure (6)* | *Balance (3)-(6)* |
| Military and police personnel | 285 673 | 4 189 | 289 862 | 270 331 | 18 655 | 288 986 | 876 |
| Civilian personnel | 107 812 | 8 650 | 116 462 | 113 373 | 2 778 | 116 151 | 311 |
| Operational requirements | 181 532 | (12 839) | 168 693 | 139 290 | 28 955 | 168 245 | 448 |
| **Subtotal** | **575 017** | **–** | **575 017** | **522 994** | **50 388** | **573 382** | **1 635** |
| Prorated costs | | | | | | | |
| United Nations Logistics Base | 1 301 | – | 1 301 | 1 301 | – | 1 301 | – |
| Support account for peacekeeping operations | 23 833 | – | 23 833 | 23 833 | – | 23 833 | – |
| **Subtotal** | **25 134** | **–** | **25 134** | **25 134** | **–** | **25 134** | **–** |
| **Total** | **600 151** | **–** | **600 151** | **548 128** | **50 388** | **598 516** | **1 635** |

[a] In accordance with General Assembly resolution 66/242 A.

## Schedule 10

## United Nations Stabilization Mission in Haiti (MINUSTAH)

Expenditure for the period from 1 July 2012 to 30 June 2013 as at 30 June 2013

(Thousands of United States dollars)

| | *Appropriation* | | | *Expenditure* | | | |
|---|---|---|---|---|---|---|---|
| | *Original distribution*[a] *(1)* | *Redeployment (2)* | *Revised distribution (3)* | *Disbursements (4)* | *Unliquidated obligations (5)* | *Total expenditure (6)* | *Balance (3)-(6)* |
| Military and police personnel | 313 685 | (8 162) | 305 523 | 282 791 | 19 612 | 302 403 | 3 120 |
| Civilian personnel | 137 942 | 5 554 | 143 496 | 139 142 | 947 | 140 089 | 3 407 |
| Operational requirements | 196 767 | 2 608 | 199 375 | 141 037 | 45 718 | 186 755 | 12 620 |
| **Subtotal** | **648 394** | **–** | **648 394** | **562 970** | **66 277** | **629 247** | **19 147** |
| Prorated costs | | | | | | | |
| United Nations Logistics Base | 1 466 | – | 1 466 | 1 466 | – | 1 466 | – |
| Support account for peacekeeping operations | 26 847 | – | 26 847 | 26 847 | – | 26 847 | – |
| **Subtotal** | **28 313** | **–** | **28 313** | **28 313** | **–** | **28 313** | **–** |
| **Total** | **676 707** | **–** | **676 707** | **591 283** | **66 277** | **657 560** | **19 147** |

[a] In accordance with General Assembly resolution 66/273.

## Schedule 11

### United Nations Integrated Mission in Timor-Leste (UNMIT)

Expenditure for the period from 1 July 2012 to 30 June 2013 as at 30 June 2013

(Thousands of United States dollars)

| | *Appropriation* | | | *Expenditure* | | | |
|---|---|---|---|---|---|---|---|
| | *Original distribution*[a] *(1)* | *Redeployment (2)* | *Revised distribution (3)* | *Disbursements (4)* | *Unliquidated obligations (5)* | *Total expenditure (6)* | *Balance (3)-(6)* |
| Military and police personnel | 22 441 | (1 609) | 20 832 | 20 832 | – | 20 832 | – |
| Civilian personnel | 51 107 | 7 891 | 58 998 | 58 995 | 1 | 58 996 | 2 |
| Operational requirements | 28 057 | (6 282) | 21 775 | 19 615 | 2 160 | 21 775 | – |
| **Subtotal** | **101 605** | **–** | **101 605** | **99 442** | **2 161** | **101 603** | **2** |
| Prorated costs | | | | | | | |
| United Nations Logistics Base | 351 | – | 351 | 351 | – | 351 | – |
| Support account for peacekeeping operations | 6 432 | – | 6 432 | 6 432 | – | 6 432 | – |
| **Subtotal** | **6 783** | **–** | **6 783** | **6 783** | **–** | **6 783** | **–** |
| **Total** | **108 388** | **–** | **108 388** | **106 225** | **2 161** | **108 386** | **2** |

[a] Represents an appropriation of $162,212,100 in accordance with General Assembly resolution 65/297, which was reduced by $53,824,100 in accordance with General Assembly resolution 67/245 B.

## Schedule 12

## African Union-United Nations Hybrid Operation in Darfur (UNAMID)

Expenditure for the period from 1 July 2012 to 30 June 2013 as at 30 June 2013

(Thousands of United States dollars)

| | *Appropriation* | | | *Expenditure* | | | |
|---|---|---|---|---|---|---|---|
| | *Original distribution*[a] *(1)* | *Redeployment (2)* | *Revised distribution (3)* | *Disbursements (4)* | *Unliquidated obligations (5)* | *Total expenditure (6)* | *Balance (3)-(6)* |
| Military and police personnel | 672 849 | 9 298 | 682 147 | 620 563 | 46 251 | 666 814 | 15 333 |
| Civilian personnel | 314 101 | (14 863) | 299 238 | 292 624 | 1 857 | 294 481 | 4 757 |
| Operational requirements | 461 624 | 5 565 | 467 189 | 381 619 | 72 808 | 454 427 | 12 762 |
| **Subtotal** | **1 448 574** | – | **1 448 574** | **1 294 806** | **120 916** | **1 415 722** | **32 852** |
| Prorated costs | | | | | | | |
| United Nations Logistics Base | 3 278 | – | 3 278 | 3 278 | – | 3 278 | – |
| Support account for peacekeeping operations | 60 040 | – | 60 040 | 60 040 | – | 60 040 | – |
| **Subtotal** | **63 318** | – | **63 318** | **63 318** | – | **63 318** | – |
| **Total** | **1 511 892** | – | **1 511 892** | **1 358 124** | **120 916** | **1 479 040** | **32 852** |

[a] In accordance with General Assembly resolution 66/279.

## Schedule 13

## Support for the African Union Mission in Somalia (UNSOA)

Expenditure for the period from 1 July 2012 to 30 June 2013 as at 30 June 2013

(Thousands of United States dollars)

| | *Appropriation* | | | *Expenditure* | | | |
|---|---|---|---|---|---|---|---|
| | *Original distribution*[a] *(1)* | *Redeployment (2)* | *Revised distribution (3)* | *Disbursements (4)* | *Unliquidated obligations (5)* | *Total expenditure (6)* | *Balance (3)-(6)* |
| Military and police personnel | 104 225 | – | 104 225 | 64 093 | 29 208 | 93 301 | 10 924 |
| Civilian personnel | 42 044 | 708 | 42 752 | 43 054 | 19 | 43 073 | (321) |
| Operational requirements | 290 636 | (708) | 289 928 | 188 562 | 87 635 | 276 197 | 13 731 |
| **Subtotal** | **436 905** | **–** | **436 905** | **295 709** | **116 862** | **412 571** | **24 334** |
| Prorated costs | | | | | | | |
| United Nations Logistics Base | 988 | – | 988 | 988 | – | 988 | – |
| Support account for peacekeeping operations | 18 089 | – | 18 089 | 18 089 | – | 18 089 | – |
| **Subtotal** | **19 077** | **–** | **19 077** | **19 077** | **–** | **19 077** | **–** |
| **Total** | **455 982** | **–** | **455 982** | **314 786** | **116 862** | **431 648** | **24 334** |

[a] In accordance with General Assembly resolution 66/280.

## Schedule 14

## United Nations Interim Security Force for Abyei (UNISFA)

Expenditure for the period from 1 July 2012 to 30 June 2013 as at 30 June 2013

(Thousands of United States dollars)

| | *Appropriation* | | | *Expenditure* | | | |
|---|---|---|---|---|---|---|---|
| | *Original distribution*[a] *(1)* | *Redeployment (2)* | *Revised distribution (3)* | *Disbursements (4)* | *Unliquidated obligations (5)* | *Total expenditure (6)* | *Balance (3)-(6)* |
| Military and police personnel | 115 083 | (10 706) | 104 377 | 97 603 | 6 748 | 104 351 | 26 |
| Civilian personnel | 17 250 | 2 800 | 20 050 | 19 910 | 138 | 20 048 | 2 |
| Operational requirements | 125 599 | 7 906 | 133 505 | 97 647 | 35 800 | 133 447 | 58 |
| **Subtotal** | **257 932** | **–** | **257 932** | **215 160** | **42 686** | **257 846** | **86** |
| Prorated costs | | | | | | | |
| United Nations Logistics Base | 583 | – | 583 | 583 | – | 583 | – |
| Support account for peacekeeping operations | 10 682 | – | 10 682 | 10 682 | – | 10 682 | – |
| **Subtotal** | **11 265** | **–** | **11 265** | **11 265** | **–** | **11 265** | **–** |
| **Total** | **269 197** | **–** | **269 197** | **226 425** | **42 686** | **269 111** | **86** |

[a] In accordance with General Assembly resolution 66/241 B.

## Schedule 15

## United Nations Mission in South Sudan (UNMISS)

Expenditure for the period from 1 July 2012 to 30 June 2013 as at 30 June 2013

(Thousands of United States dollars)

| | *Appropriation* | | | *Expenditure* | | | |
|---|---|---|---|---|---|---|---|
| | *Original distribution*[a] *(1)* | *Redeployment (2)* | *Revised distribution (3)* | *Disbursements (4)* | *Unliquidated obligations (5)* | *Total expenditure (6)* | *Balance (3)-(6)* |
| Military and police personnel | 233 305 | (19 598) | 213 707 | 199 013 | 14 606 | 213 619 | 88 |
| Civilian personnel | 210 911 | 12 385 | 223 296 | 221 287 | 1 944 | 223 231 | 65 |
| Operational requirements | 395 274 | 7 213 | 402 487 | 336 609 | 64 988 | 401 597 | 890 |
| **Subtotal** | **839 490** | **–** | **839 490** | **756 909** | **81 538** | **838 447** | **1 043** |
| Prorated costs | | | | | | | |
| United Nations Logistics Base | 1 899 | – | 1 899 | 1 899 | – | 1 899 | – |
| Support account for peacekeeping operations | 34 772 | – | 34 772 | 34 772 | – | 34 772 | – |
| **Subtotal** | **36 671** | **–** | **36 671** | **36 671** | **–** | **36 671** | **–** |
| **Total** | **876 161** | **–** | **876 161** | **793 580** | **81 538** | **875 118** | **1 043** |

[a] In accordance with General Assembly resolution 66/243 B.

## Schedule 16

## United Nations Supervision Mission in the Syrian Arab Republic (UNSMIS)

Expenditure for the period from 21 April 2012 to 19 August 2012 as at 30 June 2013

(Thousands of United States dollars)

| | *Commitment authority*[a] | | | *Expenditure* | | | |
|---|---|---|---|---|---|---|---|
| | *Original distribution (1)* | *Redeployment (2)* | *Revised distribution (3)* | *Disbursements (4)* | *Unliquidated obligations (5)* | *Total expenditure (6)* | *Balance (3)-(6)* |
| Military and police personnel | 2 424 | – | 2 424 | 1 000 | 262 | 1 262 | 1 162 |
| Civilian personnel | 2 057 | 226 | 2 283 | 1 897 | 156 | 2 053 | 230 |
| Operational requirements | 3 746 | (226) | 3 520 | 2 208 | 1 007 | 3 215 | 305 |
| **Total** | **8 227** | **–** | **8 227** | **5 105** | **1 425** | **6 530** | **1 697** |

[a] Represents commitments of $2,653,900 for the period from 1 July to 20 July 2012, $3,283,000 for the period from 21 July to 19 August 2012, and $2,290,190 for the period 20 August to 19 November 2012.

## Schedule 17

## United Nations Multidimensional Integrated Stabilization Mission in Mali (MINUSMA)

Expenditure for the period from 25 April 2013 to 30 June 2013 as at 30 June 2013

(Thousands of United States dollars)

| | *Commitment authority*[a] | | | *Expenditure* | | | |
|---|---|---|---|---|---|---|---|
| | *Original distribution (1)* | *Redeployment (2)* | *Revised distribution (3)* | *Disbursements (4)* | *Unliquidated obligations (5)* | *Total expenditure (6)* | *Balance (3)-(6)* |
| Military and police personnel | – | 178 | 178 | 106 | 14 | 120 | 58 |
| Civilian personnel | 9 243 | (8 622) | 621 | 624 | 37 | 661 | (40) |
| Operational requirements | 74 447 | 8 444 | 82 891 | 42 195 | 39 000 | 81 195 | 1 696 |
| **Total** | **83 690** | **–** | **83 690** | **42 925** | **39 051** | **81 976** | **1 714** |

[a] In accordance with General Assembly resolution 67/286.

## Schedule 18

## Support account for peacekeeping operations

Expenditure for the period from 1 July 2012 to 30 June 2013 as at 30 June 2013

(Thousands of United States dollars)

| | *Appropriation* | | | *Expenditure* | | | |
|---|---|---|---|---|---|---|---|
| | *Original distribution*[a] *(1)* | *Redeployment (2)* | *Revised distribution (3)* | *Disbursements (4)* | *Unliquidated obligations (5)* | *Total expenditure (6)* | *Balance (3)-(6)* |
| Civilian personnel | 223 424 | 283 | 223 707 | 224 083 | 1 010 | 225 093 | (1 386) |
| Operational requirements | 107 627 | (283) | 107 344 | 100 934 | 3 658 | 104 592 | 2 752 |
| **Total** | **331 051** | **–** | **331 051** | **325 017** | **4 668** | **329 685** | **1 366** |

[a] $317,993,000 in accordance with General Assembly resolution 66/265 and $13,058,500 in accordance with General Assembly resolution 67/287.

## Schedule 19

## United Nations Logistics Base at Brindisi, Italy (UNLB)

Expenditure for the period from 1 July 2012 to 30 June 2013 as at 30 June 2013

(Thousands of United States dollars)

| | *Appropriation* | | | *Expenditure* | | | |
|---|---|---|---|---|---|---|---|
| | *Original distribution*[a] *(1)* | *Redeployment (2)* | *Revised distribution (3)* | *Disbursements (4)* | *Unliquidated obligations (5)* | *Total expenditure (6)* | *Balance (3)-(6)* |
| **Strategic deployment stock activities** | | | | | | | |
| Replenishment of strategic deployment stocks arising from transfers to peacekeeping and political missions, and other entities | 95 411 | – | 95 411 | 12 129 | 12 386 | 24 515 | 70 896 |
| **Subtotal** | **95 411** | **–** | **95 411** | **12 129** | **12 386** | **24 515** | **70 896** |
| **Other UNLB activities** | | | | | | | |
| Civilian personnel | 42 192 | (1 227) | 40 965 | 40 671 | 292 | 40 963 | 2 |
| Operational requirements | 26 435 | 1 227 | 27 662 | 16 866 | 10 793 | 27 659 | 3 |
| **Subtotal** | **68 627** | **–** | **68 627** | **57 537** | **11 085** | **68 622** | **5** |
| **Total** | **164 038** | **–** | **164 038** | **69 666** | **23 471** | **93 137** | **70 901** |

[a] Appropriations do not apply to strategic deployment stock activities. Instead, funding for strategic deployment stocks is based on current period transfers to peacekeeping and political missions and other offices of $46,263,581 and fund balances brought forward from the preceding period of $49,148,052. Appropriations for other UNLB activities were authorized under General Assembly resolution 66/266.

## Notes to the financial statements for peacekeeping operations for the period from 1 July 2012 to 30 June 2013

### Note 1
### The United Nations and its activities

(a) The Charter of the United Nations was signed on 26 June 1945 and came into force on 24 October 1945. The Organization's primary objectives, to be implemented through its five major organs, are as follows:

(i) The maintenance of international peace and security;

(ii) The promotion of international economic and social progress and development programmes;

(iii) The universal observance of human rights;

(iv) The administration of international justice and law;

(v) The development of self-government for Trust Territories;

(b) The General Assembly focuses on a wide range of political, economic and social issues as well as the financial and administrative aspects of the Organization;

(c) Under the direction of the Security Council, the Organization has been involved in various aspects of peacekeeping and peacemaking, including efforts to resolve conflicts, restore democracy, promote disarmament, provide electoral assistance, facilitate post-conflict peacebuilding, engage in humanitarian activities to ensure the survival of groups deprived of basic needs and oversee the prosecution of persons responsible for serious violations of international humanitarian law;

(d) The Economic and Social Council plays a particular role in economic and social development, including a major oversight role in the efforts of other organizations of the United Nations system to address international economic, social and health problems;

(e) The International Court of Justice has jurisdiction over disputes between Member States brought before it for advisory opinions or binding resolutions;

(f) The Trusteeship Council completed its primary functions in 1994 with the termination of the Trusteeship Agreement for the last United Nations Trust Territory.

### Note 2
### Summary of significant accounting and financial reporting policies of the United Nations

(a) The accounts of the United Nations are maintained in accordance with the Financial Regulations and Rules of the United Nations as adopted by the General Assembly, the rules formulated by the Secretary-General as required under the regulations and administrative instructions issued by the Under-Secretary-General for Management or the Controller, taking fully into account the United Nations system accounting standards, as adopted by the United Nations System Chief Executives Board for Coordination. The Organization follows international accounting standard 1, "Presentation of financial statements", on the disclosure of

accounting policies, as modified and adopted by the United Nations System Chief Executives Board as follows:

(i) Going concern, consistency and accrual are fundamental accounting assumptions. Where fundamental accounting assumptions are followed in financial statements, disclosure of such assumptions is not required. If a fundamental accounting assumption is not followed, that fact should be disclosed together with the reasons;

(ii) Prudence, substance over form and materiality should govern the selection and application of accounting policies;

(iii) Financial statements should include clear and concise disclosure of all significant accounting policies that have been used;

(iv) The disclosure of the significant accounting policies used should be an integral part of the financial statements. The policies should normally be disclosed in one place;

(v) Financial statements should show comparative figures for the corresponding period of the preceding financial period;

(vi) A change in an accounting policy that has a material effect in the current period or may have a material effect in subsequent periods should be disclosed together with the reasons. The effect of the change should, if material, be disclosed and quantified;

(b) The Organization's accounts are maintained on a fund accounting basis. Separate funds for general or special purposes may be established by the General Assembly, the Security Council or the Secretary-General. Each fund is maintained as a distinct financial and accounting entity with a separate self-balancing, double-entry group of accounts. Separate financial statements are prepared for each fund or for a group of funds of the same nature;

(c) The financial period for peacekeeping operations is one year from 1 July to 30 June. The financial period of the Organization for all other funds is a biennium and consists of two consecutive calendar years;

(d) Generally, income, expenditure, assets and liabilities are recognized on the accrual basis of accounting. For assessed income, the policy set out in paragraph (i) (ii) below applies;

(e) The accounts of the Organization are presented in United States dollars. Accounts maintained in other currencies are translated into United States dollars at the time of the transactions at rates of exchange established by the United Nations. In respect of such currencies, the financial statements shall reflect the cash, investments, unpaid pledges and current accounts receivable and payable in currencies other than the United States dollar translated at the applicable United Nations rates of exchange in effect as at the date of the statements. In the event that the application of actual exchange rates at the date of the statements would provide a valuation materially different from the application of the Organization's rates of exchange for the last month of the financial period, a footnote will be provided quantifying the difference;

(f) The Organization's financial statements are prepared on the historical cost basis of accounting and are not adjusted to reflect the effects of changing prices for goods and services;

(g) The cash flow statement is based on the indirect method of determining cash flow, as referred to in the United Nations system accounting standards;

(h) The results of the Organization's operations presented in statements I, II and III are shown at a summary level by general type of activity as well as on a combined basis after the elimination of all inter-fund and other balances and instances of double counting of income and expenditure. Their presentation on a combined basis does not imply that the various separate funds can be intermingled in any way, since, normally, resources may not be utilized between funds;

(i) Income:

(i) Amounts necessary to finance the activities of peacekeeping operations are assessed on Member States in accordance with the scale of assessments determined by the General Assembly;

(ii) Income is recognized when an assessment on Member States has been authorized by the General Assembly. Neither appropriations nor spending authorities are recognized as income except to the extent that a matching assessment on Member States has been levied;

(iii) Amounts assessed on non-Member States that agree to pay reimbursement of costs for their participation in the United Nations treaty bodies, organs and conferences are credited to miscellaneous income;

(iv) Voluntary contributions from Member States or other donors are recorded as income on the basis of a written commitment to pay monetary contributions at specified times within the current financial period. Voluntary contributions made in the form of services and supplies that are acceptable to the Secretary-General are credited to income or noted in the financial statements. Income is recorded at the time of delivery of supplies or commencement of services, provided budgetary provision for such supplies or services has been made. In cases where there is no budgetary provision, no accounting entry shall be made, but the amount of the contribution shall be reflected in a footnote to the financial statements. The cost of facilities and services provided under an agreement with a Member State in whose country a peacekeeping operation is located is excluded from the determination of voluntary contributions;

(v) Allocations from other funds represent monies appropriated or designated from one fund for transfer to and disbursement from another fund;

(vi) Income for services rendered includes amounts charged for salaries of staff members and other costs that are attributable to the provision of technical and administrative support to other organizations;

(vii) Interest income includes all interest earned on deposits in various bank accounts and investment income earned on the cash pool. All realized losses and net unrealized losses on short-term investments in the cash pool are offset against investment income. Investment income and costs associated with operation of investments in the cash pool are allocated to participating funds;

(viii) Miscellaneous income includes income from rental of premises, the sale of used or surplus property, refunds of expenditures charged to prior periods, income from net gains resulting from currency exchange adjustments except for those arising from revaluation of current period obligations as stated in paragraph (j) (i) below, amounts assessed on new Member States for the year of admission to the United Nations, amounts assessed on non-Member States as stated in paragraph (i) (iii) above, monies accepted for which no purpose was specified and other sundry income;

(ix) Income relating to future financial periods is not recognized in the current financial period and is recorded as deferred credits as referred to in paragraph (l) (iii) below;

(j) Expenditure:

(i) Expenditures are incurred against authorized appropriations or commitment authorities. Total expenditures reported include unliquidated obligations and disbursements. Expenditures also include currency exchange adjustments arising from revaluation of current-period obligations;

(ii) Expenditures incurred for non-expendable property are charged to expenses when the property is acquired and are not capitalized. The inventory of such non-expendable property is maintained at historical cost;

(iii) Expenditures for future financial periods are not charged to the current financial period and are recorded as deferred charges, as referred to in paragraph (k) (v) below;

(k) Assets:

(i) Cash and term deposits represent funds in demand deposit accounts and interest-bearing bank deposits;

(ii) The cash pool comprises participating funds' share of the cash and term deposits, short-term and long-term investments and accrual of investment income, all of which are managed in the cash pool. Short-term investments are stated at cost or fair value, whichever is lower; long-term investments are stated at cost. Cost is defined as the nominal value plus or minus any unamortized premium or discount. The share in the cash pool is reported separately in each of the participating fund's statement, and its composition and the fair value of its investments are disclosed in the footnotes to the individual statements. Currently, peacekeeping operations participate in the Headquarters cash pool only. Additional details are provided in note 10;

(iii) Assessed contributions represent legal obligations of contributors, and therefore the balances of unpaid assessed contributions due from Member States are reported irrespective of collectability. It is the policy of the United Nations not to make provision for delays in collection of such assessments;

(iv) Inter-fund balances reflect transactions between funds and are included in the amounts due to and from the United Nations General Fund. Inter-fund balances also reflect transactions directly with the United Nations General Fund. Inter-fund balances are settled periodically, depending upon the availability of cash resources;

(v) Deferred charges normally comprise expenditure items that are not properly chargeable to the current financial period. They will be charged as expenditure in a subsequent period. These expenditure items include commitments approved by the Controller for future financial periods in accordance with financial rule 106.7. Such

commitments are normally restricted to administrative requirements of a continuing nature and to contracts or legal obligations where long lead times are required for delivery;

(vi) For purposes of the statement of assets, liabilities and reserves and fund balances only, those portions of education grant advances that are assumed to pertain to the scholastic years completed as at the date of the financial statement are shown as deferred charges. The full amounts of the advances are maintained as accounts receivable from staff members until the required proofs of entitlement are produced, at which time expenditures are charged and the advances are settled;

(vii) Maintenance and repairs of capital assets are charged to expenditures. Furniture, equipment, other non-expendable property and leasehold improvements are not included in the assets of the Organization. Such acquisitions are charged to expenditures in the year of purchase. The value of non-expendable property is disclosed in note 13;

(l) Liabilities and reserves and fund balances:

(i) Operating and other types of reserves are included in the totals for reserves and fund balances shown in the financial statements;

(ii) Unliquidated obligations for future years are reported both as deferred charges and as unliquidated obligations;

(iii) Deferred credits include income received for future periods and income received but not yet earned;

(iv) Commitments of the Organization relating to prior, current and future financial periods are shown as unliquidated obligations. Current-period obligations related to peacekeeping operations remain valid for 12 months following the end of the financial period to which they relate. In accordance with financial regulation 5.5, unliquidated obligations of peacekeeping operations owed to Governments for troops, formed police units, logistical support and other goods supplied and services rendered to peacekeeping operations shall be retained for an additional period of four years beyond the 12-month period provided for in financial regulation 5.3, if the requisite claims are not received or processed during the financial period to which they pertain;

(v) Accrued liabilities for the end-of-service and post-retirement benefits comprising those for unused vacation days, repatriation benefits and after-service health insurance, are recorded as liabilities and included in the statement of assets, liabilities and reserves and fund balances. As such liabilities are presently not funded, offsetting amounts are shown as deficits in the reserves and fund balances section of the statement of assets, liabilities and reserves and fund balances (see note 15);

(vi) Contingent liabilities, if any, are disclosed in notes to the financial statements;

(vii) The United Nations is a member organization participating in the United Nations Joint Staff Pension Fund, which was established by the General Assembly to provide retirement, death, disability and related benefits. The Pension Fund is a funded defined-benefit plan. The financial obligation of the Organization to the Pension Fund consists of its mandated contribution at the rate established by the General Assembly, together with its share of any actuarial deficiency payments

under article 26 of the Regulations of the Pension Fund. Such deficiency payments are payable only if and when the General Assembly has invoked the provision of article 26, following a determination that there is a requirement for deficiency payments based on an assessment of the actuarial sufficiency of the Pension Fund as at the valuation date. As at the date of the current financial statement, the General Assembly has not invoked this provision.

**Note 3**
**Explanatory notes on assessed contributions receivable**

Assessed contributions receivable have been recorded in accordance with the Financial Regulations and Rules of the United Nations, the relevant resolutions of the General Assembly and the policy of the United Nations. With reference to the amounts shown as unpaid, certain Member States have indicated that they do not intend to pay some of their assessed contributions or that such contributions will be paid only under certain conditions. On the basis of United Nations policy as stated in note 2 (k) (iii) above, no provision has been made for delays in the collection of outstanding assessed contributions. With regard to the foregoing, a number of Member States have requested that attention be drawn to their positions (as stated by their delegations at successive sessions of the General Assembly), in particular with respect to the following:

(a) To the extent that the amounts relate to expenditures under the Special Account for UNEF 1956 and under the Ad Hoc Account for ONUC, which, in the view of some Member States, were illegal, they do not consider themselves bound, under the provisions of Article 17 of the Charter of the United Nations, to participate in paying for those expenditures. As a result, withholdings by certain Member States from payments for the financing of UNEF 1956 and ONUC are estimated to be $38.6 million and $70.2 million, respectively. The estimate, which is based on the apportioned shares of the Member States concerned, excludes $5.3 million and $6.7 million in unpaid assessed contributions to UNEF 1956 and ONUC, respectively, by China for the period up to 24 October 1971. Following the adoption by the General Assembly of its resolution 2758 (XXVI), entitled "Restoration of the lawful rights of the People's Republic of China in the United Nations" on 25 October 1971, that amount was transferred to a special account pursuant to General Assembly resolution 3049 C (XXVII);

(b) Certain Member States have stated that they do not intend to participate in the financing of UNEF 1973 and UNDOF. As a result, withholding by certain Member States from payments for the financing of UNEF 1973 and UNDOF is estimated to be $0.1 million, which covers UNEF 1973 until its liquidation in 1979 and UNDOF to 30 June 2012. That amount excludes $36.0 million in unpaid assessed contributions by China for the period from 25 October 1971 to 31 December 1981, which was transferred to a special account pursuant to General Assembly resolution 36/116 A;

(c) Certain Member States have stated that they do not intend to participate in the financing of UNIFIL. As a result, withholdings by certain Member States from payments for the financing of UNIFIL are estimated to be $2.3 million. That estimate, which is based on the apportioned shares of the Member States concerned from the inception of UNIFIL on 19 March 1978 to 30 June 2012, excludes $19.6 million in unpaid assessed contributions by China for the period from

25 October 1971 to 31 December 1981, which was transferred to a special account pursuant to General Assembly resolution 36/116 A;

(d) The status of unpaid assessed contributions as at 30 June 2013:

Detailed information for each of the separate peacekeeping operations on assessments and collections as at 30 June 2013 and on all outstanding balances due from each Member State is shown on the contributions web portal. The portal as at 30 June 2013 may not reflect assessments or credits returned to Member States that were approved by the General Assembly in late June. However, the financial statements include such late-June transactions, and the new amounts due become part of the outstanding contributions from Member States shown as at 30 June 2013. As a result, the amounts shown as contributions outstanding from Member States as at 30 June 2013 on the portal may be lower or higher than the corresponding amounts included in financial statements as at 30 June 2013.

**Note 4**
**Peacekeeping special account fund summaries: income and expenditure and changes in reserves and fund balances (statement I), assets, liabilities and reserves and fund balances (statement II) and cash flow (statement III)**

(a) Statements I, II and III contain financial results for all United Nations peacekeeping funds, which are broken down into three groups of related funds and consolidated into a grand total reflecting all individual peacekeeping accounts of the Organization. This consolidated presentation should not be interpreted to mean that any of the individual funds can be used for any other purpose than that for which it is authorized. The financial results of all peacekeeping operations are summarized in statements I, II and III. These are categorized as all active peacekeeping missions (statements IV-XIX), the Peacekeeping Reserve Fund (statement XX), the support account for peacekeeping operations (statement XXI), UNLB (statement XXII), after-service health insurance for peacekeeping operations (statement XXIII) and completed peacekeeping missions (statements XXIV-LII);

(b) To comply with the uniform financial statement formats, statement I contains two calculations of the excess (shortfall) of income relative to expenditure. The first calculation is based on income and expenditure only for the current period. The second calculation shown is a net one, which includes non-budgeted accrued expenses for end-of-service and post-retirement liabilities (see note 15), and any prior-period adjustments to income or expenditure.

**Note 5**
**United Nations Peacekeeping Force in Cyprus (statement IV)**

By its resolution 47/236, the General Assembly decided that, beginning on 16 June 1993, the costs of UNFICYP should be treated as expenses of the Organization to be borne by Member States in accordance with Article 17, paragraph 2, of the Charter of the United Nations. Accordingly, from 16 June 1993 onwards, appropriations have been approved and assessments have been issued on the Member States in accordance with relevant General Assembly resolutions.

Prior to 16 June 1993, the Secretary-General was not authorized to utilize any funds other than the voluntary contributions pledged by Member States for the financing of UNFICYP. The recording of expenditures for the period prior to

16 June 1993 was based on the total of pledged contributions. Obligations to be financed from such voluntary contributions for the period prior to 16 June 1993 totalled $211.8 million and are reflected in footnote g to the UNFICYP financial statements (statement IV).

By its resolution 61/233 B, the General Assembly reconfirmed its previous resolution 47/236, in which it had decided that the costs of UNFICYP for the period beginning 16 June 1993 should be treated as expenses of the Organization to be borne by Member States.

**Note 6**
**United Nations Emergency Force 1973 and United Nations Disengagement Observer Force (statement V)**

The General Assembly has, on a number of occasions, authorized the temporary suspension of financial regulations 3.2 (b), 3.2 (d), 5.3 and 5.4 in order to allow UNEF 1973 and UNDOF to retain certain amounts of surplus that otherwise would have been returned to Member States. Under the terms of General Assembly resolution 50/83, the authorized retained surplus of $64.9 million was reduced proportionately by $15.3 million to offset in part the waiver of South Africa's unpaid contributions to various peacekeeping operations for the period from 30 September 1974 to 23 June 1994. Under the terms of General Assembly resolution 53/226, followed by its resolutions 54/266 and 55/264, the authorized retained surplus was further reduced by $13.6 million, leaving a balance of $36.0 million. This equals the amount held in the special account for unpaid assessed contributions pursuant to General Assembly resolution 36/116 A (see note 3 (b)).

**Note 7**
**United Nations Interim Force in Lebanon (statement VI)**

The General Assembly has, on a number of occasions, authorized the temporary suspension of financial regulations 3.2 (b), 3.2 (d), 5.3 and 5.4 in order to allow UNIFIL to retain certain amounts of surplus that otherwise would have been returned to Member States. Under the terms of General Assembly resolution 50/83, those authorized retained surpluses of $108.5 million were reduced proportionately by a total of $25.6 million to offset in part the waiver of South Africa's unpaid contributions to various peacekeeping operations for the period from 30 September 1974 to 23 June 1994. Subsequently, under the terms of resolution 58/307, the authorized retained surplus was further reduced by $63.3 million representing the net accumulated surplus in the account of UNIFIL from 1978 to 1993, leaving a balance of $19.6 million. This equals the amount held in the special account for unpaid assessed contributions pursuant to General Assembly resolution 36/116 A (see note 3 (c)).

**Note 8**
**Authorized retained surplus**

In its resolution 57/323, the General Assembly decided to suspend financial regulation 5.5 for certain missions in the light of the cash shortages in those missions. The missions with continuing cash shortages and suspension of financial regulation 5.5 are UNSMIH, UNTMIH and MIPONUH (statement XXXIV), MINURCA (statement XXXV), the Military Observer Group of MINUGUA (statement XLI); UNOSOM (statement XLVI) and UNTAC (statement XLVIII).

**Note 9**
**Strategic deployment stocks**

The General Assembly, in its resolution 56/292 of 27 June 2002, authorized the purchase of strategic deployment stocks. In his report (A/56/870), the Secretary-General stated that once items had been deployed or rotated, the Secretariat would replenish them by charging the replacement costs to the budget of the mission that received the stocks. In order to account for replenishment of strategic deployment stocks, a separate revolving fund has been established where all such transactions are recorded and the activities of the revolving fund are reported in the UNLB financial statements (statement XXII). The cumulative surplus at the end of the financial period, which incorporates such items as cancellation of prior-period obligations and timing differences between the recording of transfers and the actual replenishment of strategic deployment stocks, is carried over, to be available in the next financial period.

**Note 10**
**Cash pool**

(a) Background:

(i) The United Nations Treasury centrally invests surplus funds on behalf of the United Nations Secretariat, including the peacekeeping operations. Such surplus funds are combined in one of several internally managed cash pools, which invest in major segments of the money and fixed income markets. Pooling the funds has a positive effect on overall investment performance and risk, because of economies of scale, and by the ability to spread yield curve exposures across a range of maturities;

(ii) Investment activities are guided by the principles contained in the investment management guidelines. An Investment Committee periodically assesses compliance with the guidelines, makes recommendations for updates thereto, and reviews performance of the various cash pools;

(b) Investment management objectives: further to the guidelines, investment objectives of all the cash pools, in order of priority, are the following:

(i) Safety: ensuring the preservation of capital;

(ii) Liquidity: ensuring sufficient liquidity to enable the United Nations to readily meet all operating requirements. Only assets that have a readily available market value and can be easily converted to cash are held;

(iii) Return on investment: attaining a competitive market rate of return taking into account investment risk constraints, and the cash flow

characteristics of the pool. Benchmarks determine whether satisfactory market returns are being achieved in the cash pool;

(c) Financial information pertaining to the Headquarters cash pool:

(i) Peacekeeping operations participate in the Headquarters cash pool only, which invests in a variety of securities. Such securities may include, but are not restricted to, bank deposits, commercial paper, supranational securities, government agency securities and government securities with maturities of five years or less. All of the securities are denominated in United States dollars. The cash pool does not invest in derivative instruments, asset-backed, mortgage-backed or equity products;

(ii) Investment transactions are accounted for on a settlement date basis. Investment income is recognized on the accrual basis; transaction costs that are directly attributable to the investment activity of the cash pool are expensed as incurred in the cash pool and the net income is distributed proportionately to the funds participating in the cash pool;

(iii) Gains and losses on the sale of investments are calculated as the difference between the sales proceeds and the carrying amount of investments and are reflected in the net income distributed to the cash pool participants;

(iv) As at 30 June 2013, the cash pool held assets of $7,080.2 million; of this amount $1,908.3 million was attributable to peacekeeping operations in aggregate, as reflected against the cash pool line in statement II;

(v) Financial information on the cash pool as at 30 June 2013 is summarized in table V.1.

Table V.1

**A. Summary of assets of the cash pool as at 30 June 2013**

(Thousands of United States dollars)

| | |
|---|---|
| **Assets** | |
| Short-term investments | 3 301 843 |
| Long-term investments | 3 762 003 |
| **Total investments** | **7 063 846** |
| Cash | 2 |
| Accrued investment income | 16 395 |
| **Total assets** | **7 080 243** |
| **Allocation of assets**[a] | |
| Payable to peacekeeping operations | 1 908 321 |
| Payable to other funds participating in the cash pool | 5 171 922 |
| **Total assets** | **7 080 243** |

[a] Allocation is based on the principal balance of each entity.

## B. Summary of net income of the cash pool for the period from 1 July 2012 to 30 June 2013

(Thousands of United States dollars)

| | |
|---|---|
| **Net income** | |
| Interest income | 38 316 |
| Realized gains on sales of securities | 9 494 |
| **Net income from operations** | **47 810** |

(d) Composition of the cash pool: table V.2 shows a breakdown of the investments held in the cash pool by type of instrument.

Table V.2
**Investments of the cash pool by type of instrument as at 30 June 2013**

(Thousands of United States dollars)

| | *Carrying amount* | *Fair value*[a] |
|---|---|---|
| Bonds | | |
| Government agencies | 2 073 799 | 2 077 882 |
| Non-United States sovereigns and supranationals | 1 738 938 | 1 744 980 |
| United States treasuries | 1 399 216 | 1 388 520 |
| **Subtotal** | **5 211 953** | **5 211 382** |
| Discounted instruments | 899 562 | 899 668 |
| Term deposits | 952 331 | 952 331 |
| **Total investments** | **7 063 846** | **7 063 381** |

[a] Fair value is determined by the independent custodian based on valuations of securities that are sourced from third parties.

(e) Financial risk management: the cash pool is exposed to a variety of financial risks, including credit risk liquidity risk, and market risk (which includes interest rate risk and other price risks), as described below:

(i) Credit risk: the guidelines require that investments not be made in issuers whose credit ratings are below specifications, and also provide for maximum concentrations with given issuers. The credit ratings used are those determined by the major credit-rating agencies; Standard and Poor's and Moody's are used to rate bonds and discounted instruments, and the Fitch Viability is used to rate term deposits. The credit ratings of the issuers whose securities were held in the cash pool as at 30 June 2013 are shown in table V.3.

Table V.3
**Investments of the cash pool by credit ratings as at 30 June 2013**
(Thousands of United States dollars)

| | *Total*[a] | *Ratings* |
|---|---|---|
| Bonds | 5 211 953 | Standard and Poor's: 43.1% AAA, 54.3% AA+, 0.7% AA and 1.9% BB+<br>Moody's: 91.3% Aaa, 6.1% Aa1, 0.7% Aa3 and 1.9% Ba1 |
| Discounted instruments | 899 562 | Standard and Poor's: A-1+; Moody's: P-1 |
| Term deposits | 952 331 | Fitch: 68.5% aa-, 18.9% a and 12.6% a- |
| **Total investments** | **7 063 846** | |

[a] Represents the carrying value of securities as at 30 June 2013.

(ii) Liquidity risk: the cash pool is exposed to liquidity risk associated with the requirement of participants to make withdrawals on short notice. It maintains sufficient cash and marketable securities to meet United Nations commitments as and when they fall due. The major portion of the pool's cash and cash equivalents and investments are available within one day's notice to support operational requirements. Hence, the cash pool is able to respond to withdrawal needs in a timely manner, and liquidity risk is considered to be low;

(iii) Interest rate risk:

a. Interest rate risk is the risk of variability in investments' values due to change in interest rates. In general, as interest rate rises, the price of a fixed rate security falls, and vice versa. Interest rate risk is commonly measured by the fixed rate security's duration, with duration being a number expressed in years. The larger the duration, the greater the interest rate risk;

b. The cash pool is exposed to interest rate risk as its holdings comprise interest bearing securities. As at 30 June 2013, the cash pool invested primarily in securities with shorter terms to maturity, with the maximum term being less than 4 years. The average duration of the cash pool was 1.20 years, which is considered to be an indicator of low interest rate risk;

c. Table V.4 shows how the fair value of the cash pool as at 30 June 2013 would increase or decrease should the overall yield curve shift in response to changes in interest rates. The impact of a shift up or down of up to 200 basis point in the yield curve is shown (100 basis points equals 1 percent). However in view of the current interest rate environment, the basis point shifts should be considered to be illustrative.

Table V.4
**Sensitivity of the cash pool to interest rates as at 30 June 2013**

| *Shift in yield curve (Basis points)* | *Change in fair value (millions of United States dollars)* |
|---|---|
| -200 | 169 |
| -150 | 127 |
| -100 | 85 |
| -50 | 42 |
| 0 | 0 |
| 50 | -42 |
| 100 | -85 |
| 150 | -127 |
| 200 | -169 |

(iv) Other price risk: the cash pool is not exposed to significant other price risk, as it does not sell short, or borrow securities, or purchase securities on margin, all of which limits the potential loss of capital.

**Note 11**
**Ageing of assessed contributions receivable**

Assessed contributions receivable from Member States have been outstanding for the periods indicated in table V.5. On the basis of United Nations policy, no provision is made for delays in collection.

Table V.5
**Outstanding contributions receivable as at 30 June 2013**
(Thousands of United States dollars)

| *Time outstanding* | *2013* | *2012* |
|---|---|---|
| Less than six months | 568 533 | 216 160 |
| Six months to one year | 98 386 | 387 665 |
| One to two years | 102 405 | 167 142 |
| Over two years | 597 652 | 614 163 |
| **Total** | **1 366 976** | **1 385 130** |

**Note 12**
**Expendable property**

In accordance with United Nations System Accounting Standards, expendable property is not included in the assets of the Organization, but is charged to expenditures against current appropriations when acquired. Disclosure of the value of retained expendable property in the notes to financial statements is also not required under United Nations system accounting standards. However, such disclosure shall be made in the notes to the financial statements when the International Public Sector Accounting Standards are implemented on 1 July 2013.

**Note 13**
**Non-expendable property**

(a) Table V.6 shows the value of non-expendable property, at historical cost, at peacekeeping missions, according to the cumulative inventory records of the United Nations as at 30 June 2013. In accordance with United Nations system accounting standards, non-expendable property is not included in the assets of the Organization, but is charged to expenditures against the current appropriations when acquired.

Table V.6
**Value of non-expendable property as at 30 June 2013**
(Thousands of United States dollars)

| *Peacekeeping mission* | *2013* | *2012* |
|---|---|---|
| UNFICYP | 17 073 | 15 620 |
| UNDOF | 49 134 | 39 378 |
| UNIFIL | 123 768 | 131 471 |
| MINURSO | 41 582 | 45 972 |
| UNMIK | 16 996 | 21 656 |
| MONUSCO | 314 135 | 312 639 |
| UNMIL | 120 716 | 135 169 |
| UNOCI | 135 384 | 125 153 |
| MINUSTAH | 186 907 | 194 274 |
| UNMIS | 20 301 | 53 319 |
| UNMIT | 14 877 | 46 869 |
| MINURCAT | 5 183 | 20 729 |
| UNAMID | 592 267 | 551 501 |
| UNSOA | 166 339 | 118 238 |
| UNISFA | 61 877 | 29 162 |
| UNMISS | 244 710 | 205 341 |
| UNSMIS | – | 15 482 |
| MINUSMA | 5 854 | – |
| Support Account — UNOAU | 1 904 | – |
| UNLB | 82 529 | 68 695 |
| UNLB — strategic deployment stocks[a] | 78 811 | 98 985 |
| **Total**[b] | **2 280 347** | **2 229 653** |

[a] Also includes expendable property of $9,407,972 as at 30 June 2013 ($11,980,492 as at 30 June 2012).
[b] Includes non-expendable property pending write-off and disposal of $116,479,951 as at 30 June 2013 ($103,777,597 as at 30 June 2012).

(b) The movement in non-expendable property is summarized in table V.7.

Table V.7
**Movement in non-expendable property**
(Thousands of United States dollars)

| | *2013* | *2012* |
|---|---|---|
| Balance as at 1 July | 2 229 653 | 2 234 798 |
| Acquisitions | 202 788 | 142 885 |
| Less: write-offs — accidents, malfunctions, losses and other | (38 109) | (21 078) |
| Less: dispositions and other | (113 985) | (126 952) |
| **Balance as at 30 June** | **2 280 347** | **2 229 653** |

**Note 14**
**Construction of buildings and structures**

(a) The accumulated cost of $919.4 million was incurred from 1 July 2001 to 30 June 2013 for buildings and structures that were constructed or in the process of being constructed, not including the value of any type of land.

Table V.8
**Expenses incurred in construction of buildings and structures from 1 July 2002 to 30 June 2013**
(Thousands of United States dollars)

| | *2002 3* | *2003 4* | *2004 5* | *2005 6* | *2006 7* | *2007 8* | *2008 9* | *2009 10* | *2010 11* | *2011 12* | *2012 13* | *Total* | *Percentage of total* |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| UNFICYP | 231 | 257 | 759 | 311 | 1 383 | 244 | 880 | 558 | 751 | 585 | 109 | 6 068 | 0.7 |
| UNDOF | 3 546 | 2 801 | 2 517 | 1 542 | 588 | (97) | 2 122 | 911 | 1 508 | 1 115 | 91 | 16 644 | 1.8 |
| UNIFIL | 643 | 298 | 462 | 1 095 | 10 113 | 12 671 | 14 057 | 11 528 | 2 394 | 3 202 | 1 261 | 57 724 | 6.3 |
| MINURSO | 47 | 96 | 87 | 1 433 | 474 | 641 | 592 | 364 | 105 | 165 | 84 | 4 088 | 0.4 |
| UNMIK | 696 | 429 | 262 | 455 | 97 | 115 | 84 | 125 | 469 | 181 | 61 | 2 974 | 0.3 |
| MONUSCO | 2 618 | 5 837 | 6 272 | 4 671 | 2 872 | 5 739 | 4 303 | 8 188 | 7 597 | 6 629 | 3 884 | 58 610 | 6.4 |
| UNMIL | – | 8 251 | 9 437 | 6 802 | 4 135 | 3 733 | 1 992 | 1 350 | 1 186 | 1 024 | 510 | 38 420 | 4.2 |
| UNOCI | – | 301 | 4 831 | 7 626 | 6 592 | 2 704 | 3 195 | 3 395 | 3 895 | 4 660 | 3 301 | 40 500 | 4.4 |
| MINUSTAH | – | 234 | 4 712 | 14 977 | 10 000 | 9 104 | 9 475 | 6 691 | 13 666 | 8 955 | 5 182 | 82 996 | 9.0 |
| UNMIS | – | – | 3 141 | 14 454 | 25 475 | 20 005 | 16 935 | 25 757 | 15 590 | – | – | 121 357 | 13.2 |
| UNMIT | – | – | – | – | 1 825 | 842 | 79 | 436 | 122 | 67 | 73 | 3 444 | 0.4 |
| UNAMID | – | – | – | – | – | 105 123 | 149 457 | 40 492 | 47 790 | 23 740 | 3 190 | 369 792 | 40.2 |
| UNSOA | – | – | – | – | – | – | – | 9 254 | 20 295 | 14 603 | 11 375 | 55 527 | 6.0 |
| UNISFA | – | – | – | – | – | – | – | – | – | 2 922 | 1 198 | 4 120 | 0.4 |
| UNMISS | – | – | – | – | – | – | – | – | – | 23 409 | 32 | 23 441 | 2.5 |
| UNSMIS | – | – | – | – | – | – | – | – | – | 26 | 11 779 | 11 805 | 1.3 |
| UNLB | 1 053 | 2 601 | 1 742 | 901 | 1 664 | 1 320 | 2 430 | 4 418 | 5 001 | 734 | 20 | 21 884 | 2.4 |
| **Total** | **8 834** | **21 105** | **34 222** | **54 267** | **65 218** | **162 144** | **205 601** | **113 467** | **120 369** | **92 017** | **42 150** | **919 394** | **100.0** |
| **Percentage of total** | **1.0** | **2.3** | **3.7** | **5.9** | **7.1** | **17.6** | **22.4** | **12.3** | **13.1** | **10.0** | **4.6** | **100.00** | |

(b) This amount was expensed at the various stages of construction. The amount for the fiscal year 2012/13 was $42.2 million and almost 80 per cent of the total expense was incurred between 2007/8 and 2012/13;

(c) Under the International Public Sector Accounting Standards from 1 July 2013, these buildings and structures will be valued at fair value considering their expected life, and their recognition as fixed assets will be dependent on the threshold that will be set for that purpose.

**Note 15**
**End-of-service and post-retirement benefits**

(a) End-of-service and post-retirement benefits comprise those for after-service health insurance coverage, repatriation benefits and commutation of unused vacation days;

(b) The accrued liabilities for after-service health insurance are shown as liabilities in the after-service health insurance for peacekeeping operations financial statement (statement XXIII). The accrued liabilities for repatriation benefits and unused vacation days are shown as liabilities in the financial statements of the individual missions, the support account for peacekeeping operations, and UNLB, as applicable;

(c) As budgetary provisions for end-of-service and post-retirement liabilities have not been made, the resulting deficits are shown in a separate line in the reserves and fund balances section of the statement of assets, liabilities and reserves and fund balances. Furthermore, the net change in these liabilities during the year ended 30 June 2013 is shown in a separate line as "non-budgeted accrued expenses" in the statement of income and expenditures and reserves and fund balances;

(d) After-service health insurance:

(i) Upon end of service, staff members and their dependants may elect to participate in a defined benefit health insurance plan of the United Nations, provided they have met certain eligibility requirements, including 10 years of participation in a United Nations health plan for those who were recruited after 1 July 2007, and 5 years for those who were recruited prior to that date. This benefit is referred to as after-service health insurance;

(ii) The liabilities for after-service health insurance are determined on the basis of an actuarial valuation, which is usually undertaken every two years, and was undertaken by an independent, qualified actuarial firm in order to determine the liabilities as at 31 December 2011. The major assumptions used by the actuary to determine the liabilities for after-service health insurance as at 31 December 2011 were a discount rate of 4.5 per cent; health-care escalation rates of 8.0 per cent in 2012 for all medical plans (except 7.0 per cent for the United States Medicare plan and 5.0 per cent for the United States dental plan), grading down to 4.5 per cent in 2027 and later years; and retirement, withdrawal and mortality assumptions consistent with those used by the United Nations Joint Staff Pension Fund in making its own actuarial valuation of pension benefits. The main changes as compared to the 31 December 2009 valuation were: a decline in the assumption for the discount rate from 6.0 per cent to 4.5 per cent, reflecting a broad decline in interest rates of the benchmark which is based on rates for high-quality corporate

bonds; an assumption for higher health-care escalation rates for plans outside of the United States; and requirement for all eligible retirees of the United Nations to be enrolled in the United States Medicare Plan B, which results in reduced costs to the Organization with respect to charges from medical practitioners;

(iii) Another factor in the after-service health insurance valuation is to consider contributions by all plan participants in determining the Organization's residual liability. Thus, contributions from retirees are deducted from the gross liability and a portion of the contributions from active staff is also deducted to arrive at the Organization's residual liability in accordance with cost sharing ratios authorized by the General Assembly. These ratios require that the Organization's share not exceed one-half for non-United States health plans, two-thirds for United States health plans, and three-quarters for the medical insurance plan;

(iv) On the basis outlined in (ii) and (iii) above, the present value of the accrued liability as of 31 December 2011, net of contributions from plan participants for the United Nations, was $3,654,426,000, of which the portion pertaining to peacekeeping operations was estimated at $768,750,000;

(v) The accrued liabilities for peacekeeping operations of $768,750,000 as at 31 December 2011 have been rolled forward to 30 June 2013 and estimated at $896,991,000, which is shown in the after-service health insurance for peacekeeping operations financial statement (statement XXIII);

(vi) The Organization's gross and net liabilities for peacekeeping operations are shown in table V.9.

Table V.9
**After-service health insurance liabilities for peacekeeping operations as at 30 June 2013**
(Thousands of United States dollars)

| | *2013* | *2012* |
|---|---|---|
| Gross liability | 1 486 108 | 1 372 974 |
| Offset by contributions from plan participants | (589 117) | (545 575) |
| **Net Organization's liability** | **896 991** | **827 399** |

The increase in liabilities is mainly due to a service cost of $96.1 million, which was offset by net actuarial gain, owing to the change in the assumption for discount rates, from 4.5 per cent as at 30 June 2012 to 4.75 per cent as at 30 June 2013;

(vii) Further to the assumptions set out in (ii) and (vi) above, it is estimated that the present value of the liability would increase by 25 per cent or decrease by 19 per cent, respectively, if the medical cost trend is increased or decreased by 1 per cent, all other assumptions remaining constant. Similarly, it is estimated that the accrued liability would increase by 26 per cent or decrease by 19 per cent, respectively, if the discount rate is decreased or increased by 1 per cent, all other assumptions remaining constant;

(e) Repatriation benefits:

(i) Upon end-of-service, staff who meet certain eligibility requirements, including residency outside their country of nationality at the time of separation, are entitled to a repatriation grant, which is based upon length of service, and travel and removal expenses. These benefits are collectively referred to as repatriation benefits;

(ii) The total amount of accrued liabilities for repatriation benefits across peacekeeping operations was $171.5 million as at 30 June 2013, compared to $184.4 million as at 30 June 2012;

(f) Unused vacation days:

(i) Upon end of service, staff members may commute unused vacation days up to a maximum of 60 working days for those holding fixed-term or continuing appointments;

(ii) The total amount of accrued liabilities for unused vacation days across peacekeeping operations was $114.17 million as at 30 June 2013, compared to $131.3 million as at 30 June 2012.

**Note 16**
**Facilities provided and fees waived under status-of-forces or status-of-mission agreements**

(a) Table V.10 presents the value of the facilities provided free of charge under status-of-forces or status-of-mission agreements entered into with Member States in whose country the peacekeeping operation is located. The amount was estimated on the basis of fair rental values. In accordance with the accounting policy set out in note 2 (i) (iv), the provision of these facilities is not accounted for as voluntary contributions in kind.

Table V.10
**Facilities provided under status-of-forces agreements or status-of-mission agreements during the year ended 30 June 2013**

(Thousands of United States dollars)

| *Peacekeeping mission* | *2013* | *2012* |
|---|---|---|
| UNFICYP | 151 | 241 |
| UNDOF | 880 | 511 |
| UNIFIL | 3 332 | 2 746 |
| MINURSO | 922 | 1 370 |
| UNMIK | 104 | 113 |
| MONUSCO | 12 846 | 10 906 |
| UNMIL | 1 387 | 2 070 |
| UNOCI | 5 743[a] | 1 946 |
| MINUSTAH | 4 419 | 5 090 |
| UNMIT | 3 150 | 5 192 |

| *Peacekeeping mission* | *2013* | *2012* |
|---|---|---|
| UNAMID | 12 100[a] | 878 |
| UNISFA | 4 978[a] | 10 157 |
| UNMISS | 37 132 | 37 130 |
| UNLB | 3 916[b] | 1 557 |
| **Total** | **91 060** | **79 907** |

[a] Reflects increase in fair rental value from 2011/12

[b] Includes the value of facilities which were omitted in 2011/12.

(b) A number of fees and taxes that are usually charged for services provided were waived under status-of-forces or status-of-mission agreements entered into with Member States in whose country the peacekeeping operation is located. Such waived fees and taxes included landing fees and other fees at airports totalling $24.6 million, mainly in MONUSCO ($11.1 million), UNMISS ($5.3 million), and UNAMID ($2.9 million); vehicle registration and driving licence fees totalling $4.2 million, mainly in UNIFIL ($3.1 million) and MONUSCO ($0.7 million); and airport passenger taxes totalling $0.8 million in UNMIL. The above excludes import duties and value-added taxes, which were waived or refunded pursuant to the Organization's privileges under the Charter.

The above amounts were estimated by comparison with fees and taxes applicable for similar services. In accordance with accounting policy set out in note 2 (i) (iv), the waiver of these fees and taxes is not accounted for as voluntary contributions in kind.

**Note 17**
**Contingent liabilities**

Claims estimated to be $4.2 million have been made against UNMIK by a number of socially owned enterprises in Kosovo for the non-consensual use of premises. The claims will become payable only if and when they are verified.

A claim of $1.2 million has been made against UNSOA by a logistics service provider. The Organization opposes the claim but the outcome of the claim is not determinable at present.

# Annex I

## Peacekeeping operations funded by the regular budget: status of appropriations by major object of expenditure for the eighteen-month period of the biennium 2012-2013 ended 30 June 2013

(Thousands of United States dollars)

| *Programme* | *Appropriation*[a] | *Salaries and related costs* | *Travel* | *Contractual services* | *Operating expenses* | *Acquisitions* | *All other expenses* | *Total expenditure* | *Unencumbered balance* |
|---|---|---|---|---|---|---|---|---|---|
| Department of Peacekeeping Operations | | | | | | | | | |
| Executive direction and management | 1 268 | 982 | 21 | – | 3 | – | – | 1 006 | 262 |
| Programme of work | 8 146 | 5 628 | 64 | 1 | – | – | – | 5 693 | 2 453 |
| Programme support | 1 098 | 366 | – | – | 407 | 136 | – | 909 | 189 |
| Department of Field Support | | | | | | | | | |
| Executive direction and management | 2 057 | 1 394 | 19 | – | 1 | – | – | 1 413 | 644 |
| Programme of work | 6 052 | 4 276 | 7 | – | – | – | – | 4 283 | 1 769 |
| Peacekeeping missions | | | | | | | | | |
| UNTSO | 70 957 | 42 863 | 1 482 | 379 | 4 540 | 1 543 | – | 50 807 | 20 150 |
| UNMOGIP | 21 076 | 9 919 | 996 | 304 | 3 764 | 886 | – | 15 869 | 5 207 |
| **Total** | **110 653** | **65 427** | **2 689** | **684** | **8 714** | **2 564** | – | **79 979** | **30 674** |

[a] Appropriation is for the biennium 2012-2013.

# Annex II

## Activities related to peacekeeping operations funded by trust funds: schedule of income, expenditure, reserves and fund balances for the fiscal year ended 30 June 2013

(Thousands of United States dollars)

| *Trust fund* | *Reserves and fund balances beginning of period* | *Income* | *Expenditures, transfers and adjustments* | *Reserves and fund balances end of period* |
|---|---|---|---|---|
| Trust Fund in Support of the Delimitation and Demarcation of the Ethiopia/Eritrea Border | 2 728 | 16 | 876 | 1 868 |
| Trust Fund to Support the Peace Process in Ethiopia and Eritrea | – | – | – | – |
| Trust Fund for Somalia — Unified Command | 388 | 2 | – | 390 |
| Trust Fund in Support of the Implementation of the Agreement on a Ceasefire and Separation of Forces signed in Moscow on 14 May 1994 | 11 | – | 3 | 8 |
| Trust Fund for Police Assistance Programme in Bosnia and Herzegovina | 304 | 2 | – | 306 |
| Trust Fund in Support of United Nations Peacemaking and Peacekeeping Activities | 5 785 | 39 | – | 5 824 |
| Trust Fund in Support of the Department of Peacekeeping Operations | 10 832 | 8 632 | 8 814 | 10 650 |
| Trust Fund for the Rapidly Deployable Mission Headquarters | 997 | 7 | – | 1 004 |
| Trust Fund to Support Peace Process in the Democratic Republic of the Congo | 5 011 | 316 | 3 650 | 1 677 |
| Trust Fund to Support the United Nations Interim Administration in Kosovo | 1 039 | 7 | – | 1 046 |
| Trust Fund to Support the Ituri Pacification Commission | 7 | – | – | 7 |
| Trust Fund in Support of the Peace Process in the Sudan | 1 102 | 5 | 422 | 685 |
| Trust Fund for the African Union-United Nations Joint Mediation Support Team for Darfur | 6 770 | 1 596 | 1 055 | 7 311 |
| Trust Fund for the Support of the Activities of the United Nations Mission in the Central African Republic and Chad | 3 462 | 23 | 1 | 3 484 |
| Trust Fund in Support of the African Union Mission to Somalia | 23 747 | 448 | 8 030 | 16 165 |
| Trust Fund to Support Lasting Peace in Darfur | 60 | 1 | – | 61 |
| Trust Fund in Support of the African-led International Support Mission in Mali | – | 34 995 | 1 875 | 33 120 |
| Trust Fund in Support of Peace and Security in Mali | – | 7 037 | – | 7 037 |
| Trust Fund for the United Nations Operation in Côte d'Ivoire | – | 551 | 62 | 489 |
| **Total** | **62 243** | **53 677** | **24 788** | **91 132** |

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